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O'GORMAN'S
SELF - INSTRUCTING
BOOK — KEEPING.





AN
ORIGINAL AND COMPREHENSIVE SYSTEM
OF
SELF-INSTRUCTING
BOOK-KEEPING,
BOTH BY SINGLE AND DOUBLE ENTRY,
SUITED TO ALL MERCANTILE TRANSACTIONS;
WITH NEW
FORMS OF SUBSIDIARY BOOKS
AND
COMPANY ACCOUNTS.

BY DANIEL O'GORMAN,
AUTHOR OF THE "NEW INTUITIVE CALCULATIONS" AND THE "PRINCE OF WALES'
NEW TABLE BOOK."

NEW EDITION.



PRINTED FOR THE AUTHOR,
(13, SMITHY DOOR,)
BY WILLIAM ALCOCK, 9, ST. MARY'S STREET, MANCHESTER.
1857.
PRICE, FIVE SHILLINGS.

•
ENTERED AT STATIONER'S HALL.

PREFACE.

NOTWITHSTANDING the numerous Treatises that have already been published on Book-keeping—many of them, no doubt, useful and suited to commercial purposes at the time in which they were written,—but the great advance in commerce, clearly proves that the system of keeping accounts require a revision, and must keep pace with the extension of trade.

Impressed with the importance of the subject—particularly to such a commercial nation as ours—the Author, after anxious study and careful arrangement, presumes to lay down a System that will be found easy and comprehensible to any person possessing common understanding; and, if studied only with attention, will insure that correctness and safety in keeping accounts, which is so essential to every man in business.

Being the more impressed with the necessity of a clear and perfect system of keeping Mercantile and Company Accounts, from the defalcations of Savings and Joint Stock Banks, together with other private Companies, lately, fully bear out the Author in this opinion, and more especially directed his attention to the subject. The Work now submitted to the Public is written with a view to counteract this state of affairs. In it will be found all that is necessary and useful for the mercantile man, clearly and intelligibly laid down, both by Single and Double Entry, suited to the Small Trader or the more extensive Merchant; and, if carefully practised by the Book-keeper, cannot fail to insure security to his Employer and credit to himself.

It is to be lamented that so little attention has been paid to the cultivation of this important science. No man in business is safe

without its knowledge ; no Book-keeper is capable of discharging the duties of his office without being master of it ; no Merchant can judge of the state of his affairs without being conversant with the nature and science of Book-keeping.

Teachers who have the training of young men for the Counting-House, will find the following Work divested of the mysterious complications so apparent in some books written on the subject, and which so much embarrass the student in the pursuit of the knowledge he is anxious to acquire. Simplicity, clearness, and comprehension form the main features of the Work ; and, if not convenient to secure the guidance of a Tutor, any young man, even of an ordinary capacity, can, of himself, acquire a knowledge of the system we lay down, in a few weeks.

13, SMITHY DOOR,

Manchester, 1857.

INTRODUCTION.

BOOK-KEEPING in its simple meaning is a method which enables the man of business at any time to know the true state of his affairs, and the persons with whom he transacts business, the persons to whom he is indebted, and those who are indebted to him, and, if correctly kept, will readily show his progress or decline in trade. Book-keeping, when systematically arranged, exhibits great simplicity, and correctness in form, so indispensable, that no Merchant would be safe in carrying on his business without its adoption.

It is well-known that merchants, in the same trade, seldom keep their books in the same manner. This is a great inconvenience to clerks in change of situation, because on entering a new office, instead of being master of the books they find there, they are forced to considerable mental exertion before they are able to understand them. From this, it is evident that a *universal system*, if generally adopted, would become a universal advantage.

The following System will fully answer this purpose, and, from its great simplicity, will be found suited to every trade, as well as an easy substitution for that already in practice. The object aimed at is to lay down clearly a perfect and general system, whereby error will be avoided and correctness secured.

In the first place, to introduce the student to the subject, we present him with a simple form of what is called a *Waste-Book*, giving him a definition of the same, and directions for keeping it.

We next explain the *Journal*, and the mode of transferring to it the *Entries* recorded in the *Waste-Book*. The instructions we lay down will guard against error in the proper arrangement of the *Drs.* and *Crs.* in this book; and we would advise a perfect understanding of this step before proceeding to the next. To enable the student to do this, we give a General Rule for Journalizing; that is, the transferring from the *Waste-Book* to the *Ledger*. This rule is founded on a principle as true as any proposition in Euclid, and so short and easily attained, that once understood, to forget it is impossible. Numerous examples are given, for the purpose of perfecting the student on this important point.

In this specimen set we also introduce the *Ledger*—which is, in fact,

the principal book—and show the mode of transferring the entries in the *Journal* to this book. We give a General Rule for this purpose, which is called *Posting*; and which will be found as simple and truthful as that given for Journalizing. We then give an easy form of Trial Balance, and thus lead the student, by gradation, to a perception of the nature of Book-keeping by Double Entry.

Definitions on the nature of the Debit and Credit sides of various accounts are also given, whereby a clear perception of them will be easily attained; a point not only of the utmost importance, but of indispensable necessity, to the man who would aspire to a perfect knowledge of Book-keeping.

A System of Book-keeping by Single Entry is next introduced never before published, both easy and practicable. In this system, the *Day* or *Waste-Book* will be found in form identical with that used in Double Entry; but the *Ledger* differs materially. Hitherto there was no difference in form in the Ledgers of Single and Double Entry, and, for the first time, the distinction is made apparent here. From the plan laid down, one page only is necessary, whereas, heretofore, two were required: a new invention for the Closing of the Accounts is also presented, so perfect and plain, that its comprehension cannot escape the most ordinary understanding. This system is of itself applicable, and will be found useful, to all Traders and Merchants in limited business. We give specimens of Subsidiary Books, namely, the *Invoice-Book*, the *Sales-Book*, and the *Stock-Book*. We merely give these as examples, leaving the practical book-keeper to modify, dispense with, or enlarge, as the nature of his mercantile transactions may require. An original form of *Cash Book* is introduced into this set, from a view of which, it will at once appear, how securely the tradesman can, every night, know the state of his Cash Account,—a point of the gravest importance to the Trader.

We next proceed to a complete System of Books by Double Entry, where a *Waste-Book*, *Cash-Book*, *Journal*, and *Ledger* are kept. As we have already in our specimen of Double Entry, at the commencement, given a description of these books, it is unnecessary to advert to them here, save that our *Cash-Book* will be found different from that in Single Entry. It is kept apart from the *Ledger*; the Receipts and Disbursements therein recorded, are added up at the end of each month, and carried to the Cash Account in the *Ledger*. We do not lay down this as a rule, leaving it to the book-keeper to exercise his own discretion in transferring them at periods as he may deem most convenient; but we strongly recommend that such period does not exceed one month. A

complete balance of the *Ledger* is here produced, with such directions for effecting the same as have not heretofore been given: thus we present a complete set of Book-keeping by Double Entry. It will be seen from the Debit side of Balance that a sum of cash remained on hands, and a quantity of goods unsold, from which we raise an Inventory for a New Set of Books.

In the set we are now about to open, instructions are given for transferring the entries upon the Debit and Credit sides of Balance to this New Set. We here dispense with the *Waste-Book*, using the *Journal* only, for reasons which will be found fully explained. Our *Cash-Book* in this set, differs from that in the last, in this, that our Banker's Account is kept in it: this at once enables the Cashier to know the sum in Bank and the cash in hand, and we strongly recommend this plan for general adoption. This set is not only intended to show how a *Waste-Book* may be dispensed with, and a new form of *Cash-Book*, but also to show the mode of Balancing a set of Books when a Merchant has sold off all his wares, and retires from business. No instruction for such a contingency has hitherto been given in any previous work. There will be found at the end of the *Ledger*, a new form of account of great utility, namely, that of Bills and Accounts Payable and Receivable: by it will be seen at a glance, the accounts, when due, when paid and received. This will prevent all overlooking or mistake that might occur on this important head.

Having thus explained our Systems of Single and Double Entry, we proceed to give a short, yet comprehensive System of Keeping Company Accounts. We confine ourselves to one month's transactions; and we hope our manner of treating this subject, will induce its introduction into the Counting-Houses where the affairs of a Company are transacted. The mode of closing the *Ledger* will be found novel. It will be seen that there is no Stock Account. For the Closing of Profit and Loss and Balance, the respective Partners' Accounts are made available, and answer every purpose of a Stock Account. This we give merely as a specimen; but, properly understood, the keeper of a Company's Accounts can have no difficulty in carrying it on to any extent.

D. O'GORMAN.

13, SMITHY DOOR,
Manchester, 1857.

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SELF-INSTRUCTING BOOK-KEEPING.

GENERAL RULES.

WASTE-BOOK.

THE WASTE-BOOK is a record of the daily transactions of a Merchant or Trader, in the regular order in which they occur. It is called a Waste-Book because it may be corrected, and obliterated, as errors in entry may occur.

It is ruled with the usual money columns to the right hand, and the margin to the left, with a double column to record the page in the Journal to which the transaction has been transferred. Thus—

WASTE-BOOK.

Manchester, May 1st, 1857.

Page in Journal.		£	s.	d.

Although the foregoing form is quite sufficient for any regular and ordinary business, yet there is—where multifarious transactions in a variety of degrees occur, auxiliary books used,—which eases the Waste-Book of much of its cumbersomeness, and will be found to render the system not only complete, but clear and intelligible, as will be seen in the course of this work.

The following specimen of Waste-Book transactions will explain our meaning:—

WASTE-BOOK.

Manchester, May 1st, 1857.				
Page in Journal.		£	s.	d.
1	I commenced business this day with a capital of	800	0	0
	2nd.			
1	Paid J. Watts & Co., for 1000 yards of Silk, at 4s. per yard	200	0	0
	4th.			
1	Bought of J. & N. Phillips & Co., for ready money, 200 yards of Broad Cloth, at 13/6 per yard	135	0	0
	5th.			
1	Bought of A. & S. Henry, for cash, 5000 yards of Calico, at 4 ¹ / ₂ d. per yard	100	0	0
	6th.			
1	Sold to D. Lee & Co., for cash, 500 yards of Silk, at 4/6 per yard	112	0	0

Manchester, May 7th, 1857.

Page in Journal.		£	s.	d.
1	Bought of E. Armitage, 8 Bales of Cotton, each weighing 672 lbs., at 8d. per lb. paid cash	25	4	0
	8th.			
1	Bought of Sir John Potter, M.P., 5000 yds. of Prints, for ready money, at 8d. per yard	166	13	4
	10th.			
1	Sold to Bannerman and Sons, York-street, for ready money, 150 yards of Broad Cloth, at 15/ per yard.....	112	10	0

NOTE.—The above Examples will explain our meaning in our definition of the Waste-Book.

We now proceed to the

JOURNAL.

Ancient, and almost all modern writers, have ruled the Waste-Book and Journal alike. A happy alteration is now found in having the Journal ruled with double money columns. By this judicious plan, at any stage in business transactions, the state of affairs, both as to Debit and Credit, can be speedily ascertained. At the same time this is no modern discovery; because in all works on Italian Book-keeping, the same plan was adopted, with this single difference, that the money was placed inside the money columns, without columns being ruled for that purpose.

The Journal, like the Waste-Book, is a Day-Book,—in which the transactions recorded in the Waste-Book are arranged, as to *Dr.* and *Cr.*, in order to prepare them for posting into the Ledger. To do this correctly, is of indispensable consequence; because the slightest mistake, as to the *Debits* and *Credits*, will cause confusion and utter impossibility of a correct balance.

To guard against this, the following *General Rule* cannot fail to be effective:—

GENERAL RULE FOR JOURNALISING.

Make whatever you receive Dr. to whatever you deliver for it.
This properly understood, error is impossible.

EXAMPLES.

If I buy Calico for ready money, it is evident I receive Calico, and deliver Cash for it; and, according to the above rule, that is, to make whatever I receive Dr. to what I deliver for it, my entry would be

Calico Dr. to Cash.

Suppose I sell Calico for Cash. It is evident I receive Cash and deliver Calico; and, as I am to make whatever I receive Dr. to whatever I deliver for it, it is clear my entry would be

Cash Dr. to Calico.

Admit that I buy Calico and deliver Broad Cloth in Barter, my entry would be

Calico Dr. to Broad Cloth.

If I buy Broad Cloth on Credit, my entry would be

Broad Cloth Dr. to the Seller.

If I buy Cotton and deliver my Bill for payment at some future period, my entry would be

Cotton Dr. to Bills payable.

If I sell Silk, and receive a Bill from the purchaser payable at two months, my entry would be

Bills receivable Dr. to Silk.

If I sell Silk, and receive part cash, and a Bill for the balance, my entry would be

Sundries Dr. to Silk.

Cash for the sum received.

Bills receivable for the Balance.

If I buy Goods, and deliver other goods in part payment, and cash for the balance, my entry is

The Goods received Dr. to Sundries.

To the Goods delivered for their amount.

To Cash for the Balance.

If I buy Goods, and give in payment the Bill of a third party in my possession for payment, my entry would be

The Goods received Dr. to Bills receivable.

NOTE.—The above Examples, although not embracing all the varieties that may arise, will be found sufficiently plain and intelligible, so as to lead the mind of the student to proceed with ease and certainty to any variation that may occur.

Manchester, May 1st, 1857.				Dr.			Cr.		
Page in Waste- Book.		Fol- in L.	£	s.	d.	Fol- in L.	£	s.	d.
1	Cash Dr. to Stock. .. For what I have in ready money	1	800	0	0	1	800	0	0
	—2nd.—								
1	Silk Dr. to Cash For 1000 yards, at 4/ per yard	1	200	0	0	1	200	0	0
	—4th.—								
1	Broad Cloth Dr. to Cash	1	135	0	0	1	135	0	0
	For 200 yds., at 13/6 per yard								
	—5th.—								
1	Calico Dr. to Cash .. For 5000 yds., at 4½d. per yard	1	100	0	0	1	100	0	0
	—6th.—								
1	Cash Dr. to Silk For 500 yards, at 4/6 per yard	1	112	10	0	1	112	10	0
	—7th.—								
1	Cotton Dr. to Cash .. For 3 bales, each 67½ lbs., at 3d. per lb.	1	25	4	0	1	25	4	0
	Carried over		1372	14	0		1372	14	0

Manchester, May 8th, 1857.									
				<i>Dr.</i>			<i>Cr.</i>		
Page in Waste- Book.		Fol. in L.	£	s.	d.	Fol. in L.	£	s.	d.
1	Brought forward ..		1372	14	0		1372	14	0
	Prints Dr. to Cash ..	1	166	13	4				
	For 5000 yards, at 8d. per yard					1	166	13	4
	—10th.—								
1	Cash Dr. to Broad Cloth	1	112	10	0				
	For 150 yards, at 15/ per yard					1	112	10	0
			1651	17	4		1651	17	4

Having briefly given rules and specimens of the Waste-Book and Journal, we now come to the important consideration of the

LEDGER. •

A thorough knowledge of this Book is indispensable to every man in business who wishes to be able, at any time, to ascertain the true state of his affairs. It may be considered like the granary of the Husbandman, when the chaff is separated from the wheat, and the value of the wheat and crop is ascertained. In opening any folio sheet, we see a page to the right hand and to the left; our Ledger presents this view, that on the left will always contain the Drs., that on the right the Crs. The Book itself is ruled for money columns and a marginal column, similar to the Journal, with the exception that the inner money columns of the Journal are left out except in Cash account.

The transferring of the transactions from the Journal to the Ledger is called posting. A correct knowledge of the nature of Dr. and Cr., and of the mode of arranging them in their proper accounts in the Ledger, may be considered as the perfection of a Book-keeper's knowledge. To enable the student to arrive at this perfection, the following general rule will be found effective:—

GENERAL RULE FOR POSTING.

When there is one Dr., and one Cr., first open an account for the Dr., and also for the Cr., placing in your Index, under the proper letter, the folios in which these accounts stand. Then go to the debit side of the Dr., and, after the date in the margin, say, To the Cr. for the amount, placing the money in the money columns, and the folio in which the Cr. is, in the folio column.

Then go to the Cr. side of the Creditor, and after the date in the margin, say, By the Dr., carrying the amount into the money columns, and placing the folio in which the Debtor is, in the folio column, and the transaction is then said to be posted. This being done in the marginal columns of the Journal, mark the folios in which the account stands; this will be an easy reference for any explanation that may be required.

When there is one Debtor and sundry Creditors, go to the debit side of the Debtor as above directed, and then to the credit side of each of the respective Creditors, as above directed, and the posting is complete.

When there are sundry Debtors, and one Creditor, go to the debit side of the Debtors, as above directed, and to the Cr. side of the Creditor.

When there are sundry Debtors and sundry Creditors, go to the debit side of each of the Drs. respectively, and to the credit side of each of the Crs. respectively, and the posting is complete.

The Waste-Book, Journal, and Ledger, being now, we hope, satisfactorily and fully explained, the next step in a perfect knowledge of Book-keeping, is to understand the nature of, and being able to balance the accounts. To do this, a thorough knowledge of the nature and relation of every account is necessary. We will, therefore, take care that such rules shall be given, as will render this important labour easy and intelligible.

We will now proceed to practical posting in the Ledger.

(1)

LEDGER.

1857.	Page in Journal.		Fol.	£	s.	d.
		<i>Dr. Stock.</i>				
		<i>Dr. Cash.</i>				
May 1	1	To Stock	1	800	0	0
6	1	To Silk	1	112	10	0
10	1	To Broad Cloth.....	1	112	10	0
		<i>Dr. Silk.</i>				
May 2	1	To Cash, at 4/ per yard. Yards. 1000	1	200	0	0
		<i>Dr. Broad Cloth.</i>				
May 4	1	To Cash, at 13/6 per yard. Yards. 200	1	135	0	0
		<i>Dr. Calico.</i>				
May 5	1	To Cash, at 4½d. per yd. Yards. 5000	1	100	0	0
		<i>Dr. Cotton.</i>				
May 7	1	To Cash, at 3d. per lb. .. Lbs. 2016	1	25	4	0
		<i>Dr. Prints.</i>				
May 8	1	To Cash at 5d. per yard.. Yards. 5000	1	166	18	4

LEDGER.

17

LEDGER.

(1)

1857.	Page in Jour.		Fol.	£	s.	d.
		<i>Stock,</i> <i>Cr.</i>				
May 1	1	By Cash.....	1	800	0	0
		<i>Cash,</i> <i>Cr.</i>				
May 2	1	By Silk	1	200	0	0
4	1	By Broad Cloth.....	1	135	0	0
5	1	By Calico	1	100	0	0
7	1	By Cotton	1	25	4	0
8	1	By Prints	1	166	13	4
		<i>Silk,</i> <i>Cr.</i>				
		<i>Yards.</i>				
May 6	1	By Cash, at 4/6 per yard. 500	1	112	10	0
		<i>Broad Cloth,</i> <i>Cr.</i>				
		<i>Yards.</i>				
May 10	1	By Cash, at 15/ per yard. 150	1	112	10	0
		<i>Calico,</i> <i>Cr.</i>				
		<i>Cotton,</i> <i>Cr.</i>				
		<i>Prints,</i> <i>Cr.</i>				

Having posted the transactions from the Journal into the Ledger, the next step is, to be certain that such posting has been correctly performed. To ascertain this, the following directions will enable us to detect an error, should such have arisen.

In the first place we carefully compare the Waste-Book with the Journal, making in the margin a mark ✓ when the Journal entry is found correct, place the Journal page in the marginal column ruled for that purpose, and in the Journal, the Waste-Book page in the column ruled like the Waste-Book. This done, and having posted into the Ledger the various transactions recorded in the Journal, as before directed, we compare the Journal with the Ledger, according to the transactions as they occur in respect to dates, and having found the article to be properly posted we make a mark in the margin of the Journal ✓ to show that it has been examined and found correct; and in the Ledger a dot (•), after the sums in the money columns. Should any error be detected, for instance—suppose one pound too much on the Cr. side, we must not attempt to correct this mistake by erasure, as any erasing of figures in the Ledger might, on critical examination, under peculiar circumstances, lead to suspicion.

To obviate this, we go to the debit side of the account, and say to error on the Cr. side, one pound. Should an error occur on the debit side, the same rule is observed by going to the credit side saying, By error on the debit, mentioning the date in which the error has occurred.

The Ledger being found correctly posted, the next step is to make a Trial Balance, in the performing of which great care is requisite; and by simply observing the following directions which will be found plain and intelligible, no error in this important part of a Book-keeper's duty can occur.

TRIAL BALANCE.

Commencing with the first account cash, we add up the monies entered on the debit and credit. If the two sides are equal in amount the account balances of itself, but if any difference exists, the debit must exceed the credit; because as the debit shows the sums received, and the credit the sums paid, it is evident, that if any difference exists, the debit must exceed the credit, but the credit never can exceed the

debit for this simple reason, that we never can pay away more than we receive.

Taking the example in the cash account of the Ledger we have just posted, we find the debit to exceed the credit £398 2s. 8d. This we place on the left hand side of a folio or page, writing over it the word *Drs.* We then proceed with every other account, and when the credits exceed the debits, place the differences in the column on the right hand page or folio; having then all the debits and credits arranged, add each column, and if the amount of the two columns be equal, the Books are correctly posted.

EXAMPLE.

<i>Drs.</i>				<i>Crs.</i>			
	£	s.	d.		£	s.	d.
Cash	398	2	8	Stock	800	0	0
Silk	87	10	0				
Broadcloth. ...	22	10	0				
Calico	100	0	0				
Cotton	25	4	0				
Prints	166	13	4				
	<u>£800</u>	<u>0</u>	<u>0</u>		<u>£800</u>	<u>0</u>	<u>0</u>

Here it will be seen that the amounts of the debits and credits arranged as above directed are exactly equal, therefore the Ledger has been correctly posted.

If we were to add all the money columns in the debits and credits in every folio, and find the sums equal, it would show the correctness of our Ledger; but as this would be a tedious process, the plan here adopted is more concise and equally correct.

We have not closed the accounts formally in the foregoing examples; because in our complete system of Double Entry, given hereafter, we will enter more fully into an explanation, and give General Rules for so doing, which we consider inappropriate at the present stage of our work.

It is now time that we should enter upon a strict investigation of

the nature of the various accounts that occur in Mercantile Transactions. And taking the *Ledger* in the regular order of its accounts, we will explain the nature of each; and also give a Rule for Balancing the same.

First—beginning with *Stock*—

The Credit side of this account shows my Gross Stock, that is, what I am possessed of at the commencement of my Books. The Debit shows what my Gross Stock is to be diminished; in other words, the Cr. shows what I have and can demand of others. The Debit shows what I owe, or am accountable to others for.

It is evident from this, that when the credit exceeds the debit, I have a neat capital equal to the difference. If the debit and credit are equal, it is clear that I owe as much as I possess, and therefore commence with what may be called a *neuter* stock, that is, that I am just able to pay my debts and no more. If the debit exceeds the credit, it is plain that I owe more than I possess, and am therefore unable to pay the demands upon me. To commence business under such circumstances, may be said to begin with a *negative* stock, as will hereafter appear. This account will be found to close of itself at the General Balance.

CASH ACCOUNT.

The debit side of this account shows the sums received; the credit the sums paid.

RULE FOR CLOSING.

Add up the debit and credit sides, if the amounts are equal the account closes of itself, and shows that I have no money in hand. If the debit exceeds the credit, it shows that I have an amount of money in hand equal to the difference; in which case I go to the credit side of the account and say, By balance, for the difference, placing it in the money columns, and the two sides then added will be found equal. We then go to the debit side of the balance account and say, To cash in hand, placing the amount in the money columns; and thus Cash Account is closed.

WARES PROPER.

By the term Wares Proper is meant such goods as are my own real property.

The debit side shows the quantity, quality, cost, and charges ; the credit shows the produce by sales, freight, or otherwise.

RULE FOR CLOSING.

First add up the inner columns containing the quantity of the debit, and also of the credit ; if the sums are equal, no part of the wares remain on hand. When the debit exceeds the credit, the difference will show what remains unsold. Should any remain unsold, go to the credit side of the account, and say, By balance on hand ; placing the quantity in the inner columns, and valuing them at the rate they stand you in, place their value in the money columns. Then go to the debit side of balance, and say, To the wares, naming them for the quantity, at cost price, placing their value in the money columns. Then return to the account, and adding up the debit and credit, the inner columns on the debit will be found equal in amount to the inner columns on the credit. Then adding up the money columns on the debit side, and also on the credit, if the amount of the credit exceeds the debit, it shows a gain equal to the difference. In such case, go to the debit side of the account, and say, To Profit and Loss gained hereby, placing the difference in the money columns. Then add up the debit and credit, the amounts of the two sides will be found equal, and the account is closed.

We then go to the credit of Profit and Loss, and say, By the Wares, naming them, gained thereby.

But if the money columns of the debit exceed the money columns of the credit in amount, there has been a loss equal to the difference ; in which case, go to the credit side of the account, and say, By Profit and Loss, lost hereby ; then go to the debit side of Profit and Loss, and say, To the Wares, naming them, lost thereby, and the account is closed.

A COMMON PERSONAL ACCOUNT.

This account represents an individual to whom I am indebted, or who is indebted to me. The debit shows what he owes me, or my demands on him ; the credit what I receive from him, or am accountable to him for. If the debit exceeds the credit, he stands in my debt ; if the two sides are equal, there is nothing due to him or by him ; if the credit exceeds the debit, I am indebted to him a sum equal to the difference. In the first case, if the two sides are equal, the account closes of itself.

RULE FOR CLOSING.

When the debit exceeds the credit, I go to the credit side of the account, and say, By balance for the difference, placing the money in the money columns. I then go to the debit side of balance and say, To the person, naming him, placing the sum due in the money columns. I then return to the account, and adding up both sides, they will be found equal.

If the credit side exceeds the debit, I am indebted to him an amount equal to the difference. In this case I go to the debit side of the account and say, To balance due you, placing the balance in the money columns. I then go to the credit side of balance and say, By such a person, due him, placing the difference in the money columns. Then returning to the account, add up both sides, which will be found equal, and the account is closed.

BILLS RECEIVABLE.

The debit side shows the number, date, person upon whom drawn, when payable, and the amount in the money columns. The credit shows how and when paid, if so. In balancing this account, we merely select the bills on hand and carry them to the credit side of the account; and then on the debit side of balance enter them as due.

RULE FOR CLOSING.

There can be only two cases in closing this account, or indeed, rather correctly speaking, only one; because if the bills have been all taken up, there is nothing to carry to balance. Adding up the debit and credit in the money columns, if any difference exists it will show a gain by discount; in which case, if the credit exceeds the debit, we go to the debit side of the account, and say, To Profit and Loss, gained by discount, placing the discount in the money columns; and then go to the credit side of Profit and Loss, and say, By bills receivable, gained thereby, placing the sum in the money columns. Then returning to the bills receivable, we add up both sides, and will find them equal, and the account is closed.

BILLS PAYABLE.

The credit shows the numbers and amounts of my acceptances; the debit, when and how these acceptances have been paid.

RULE FOR CLOSING.

In closing this account we examine the debit and credit sides, and if we find our acceptances all taken up, and no discount having been made, the account closes of itself; but if one or more acceptances remain unsatisfied, we go to the debit side of the account, and say, To balance for the outstanding bills respectively. Then go to the credit side of balance, and say, By bills payable for each of the unredeemed bills, placing their respective amounts in the money columns. Then return to the account; adding up both sides, they will be found equal, except in case of discount being allowed, in which case, the credit will exceed the debit; and the account is closed by going to the debit side, and saying, To Profit and Loss for the discount. Then go to the credit side of Profit and Loss, and say, By bills payable, gained by discount thereby, placing the amount in the money columns, and the account is then closed.

We shall now proceed to open a regular set of books, in proper trade; and after we have concluded them, will give Rules for Closing, such other accounts as may occur, not embraced in the foregoing.

First, it is advisable that we consider the nature of Book-keeping by single entry.

SINGLE ENTRY.

Book-keeping, by single entry, is generally used by retail traders, and is peculiarly adapted to the mode in which they conduct their business. The transactions being numerous, and generally small in amount, it would be perplexing to open an account for each. The retailer will find it necessary to a correct understanding to the state of his affairs to keep a Cash-Book, an Invoice-Book, and a Sales-Book, which we will fully describe in connection with this set of books. The shop-keeper or cashier should make up every night, what sums he has entered during the day, and carry the amount to the cash account; and, as the sales made must be either for cash, or on credit, the cash account and personal accounts will be found the leading accounts in his Ledger. The Day-Book, recording the daily transactions, will show whether the goods delivered have been sold for cash or on credit. If on credit, the account is opened for the Dr.; then all that is necessary is to open an account on one page of the Ledger, for the person so debited. For instance—suppose John Smith bought goods, to the amount of £20, the account in the Ledger would stand, John Smith

Dr. ; and after the date in the margin, say, To goods sold him, carrying the amount to the money columns. When John Smith pays the account, the entry is made in the Day-Book, Cash Dr. to John Smith, saying, after the proper date in John Smith's account, By cash £20, and then John Smith's account closes. But should John Smith pay only part of his account, say £10, we enter this in the Day-Book, and carry it to the Ledger, after the proper date, saying, By cash £10, deducting it from the £20, leaving a balance due by him of £10.

The Invoice-Book of the retailer will be found dissimilar to the Invoice-Book of the Merchant. The Sales-Books of both will be found alike. The Cash-Book will be found different from that of the general traders. A specimen of those Books we now subjoin.

INVOICE-BOOK.

Although the Invoice-Book might be dispensed with, as a transcript from the Invoice to the Day-book would fully answer the same purpose, yet we deem it necessary for the guidance of the student to give a form of such Book, in connection with our Single Entry, as the transactions occur. For this purpose we give a new form, recording merely the goods received. In Single Entry an Invoice-Book for goods sold is unnecessary, as a Bill of Sales accompanying the goods, and a record in the Sales-Book and Day-Book, are all that is required. Therefore, we shall not enter into a description of such book here, but recur to it hereafter, and give a full explanation of it in our System of Double Entry.

The Invoice-Book is ruled with money columns on the right hand for the amounts ; on the left is ruled a column for inserting the page in the Ledger ; and, on the left hand, a margin is left for the date, with a column ruled for the Day-Book pages.

Great care must be taken in copying correctly the Invoices received into the Invoice-Book, placing the Day-Book and Ledger pages in the columns ruled for that purpose.

As this Book will be found necessary only where extensive business is carried on, it ought to be kept by an Entering Clerk, whose duty it will be to enter the goods received immediately, and at once mark, and file the Invoices.

Manchester.

1857.	Page in Day- Book		Page in Led- ger.	£	s.	d.
		<i>Bought from James Mc.Kenna.</i>				
May 2	1	Prints @ 6½ per yard. 800	1	21	13	4
		“ “ <i>William Scott, Deansgate.</i>				
“ 3	1	Tea @ 2/10½ per lb. 80	1	11	10	0
		“ “ <i>W. M'Gee & Co., Salford.</i>				
“ 4	1	Port Wine .. @ 14/6 per gal. 60	1	43	10	0
		“ “ <i>Thomas Horn, Preston.</i>				
“ 7	1	Flour @ 45/6 per sack, 20	2	45	10	0
		“ “ <i>Bd. Mc.Nulty, Newcastle.</i>				
“ 8	1	Linen Cloth.. @ 1/9¾ per yd. 120	2	10	17	6
		“ “ <i>Michl. Hamilton, Sheffield.</i>				
“ 9	1	Files @ 15/9 per doz. 10		7	17	6
		Planes @ 24/6 per doz. 2		2	9	0
		R. Hooks .. @ 6/10 per doz. 60		20	10	0
		T. Knives .. @ 18/9 per doz. 6		5	12	6
		P. Knives .. @ 23/0 per doz. 4		4	12	0
			2	41	1	0
		“ “ <i>Charles Wood, Devonport.</i>				
“ 11	2	Tobacco.... @ 3/5 per lb. 80		13	13	4
		Snuff @ 4/7 per lb. 20		4	11	8
		Paper..... @ 16/10 per rm. 30		25	5	0
		Prints..... @ 21/0 per doz. 2		2	2	0
			3	45	12	0
		“ “ <i>Joseph Pease, Darlington.</i>				
“ 12	2	Wool @ 1/3 per lb. 480		30	0	0
		Dyed Flannel @ 2/1¾ per yd. 100		10	16	0
		Woollen Yarn @ 1/8 per lb. 50		4	3	4
			3	44	19	4

(2)

INVOICE-BOOK.

Manchester.

1857.	Page in Day Book		Page in Led- ger.	£	s.	d.
May 14	2	<i>Bought of J. Thompson, Leicester.</i> Stockings .. @ 18/ per doz. 12 S. Kerchiefs. @ 30/ per doz. 6 Gloves @ 9/ per doz. 20 Cotton Hose. @ 8/ per doz. 30 Cotton Gloves @ /9 per pair. 120 Worsted do. @ 1/9 per do. 80		10	16	0
				9	0	0
				9	0	0
				12	0	0
				4	10	0
				7	0	0
			4	52	6	0
" 15	3	<i>" " J. Rees, Newtown, Wales.</i> W. Flannel .. @ 1/7 per yard. 40 " Serge @ 1/1 per yard. 60 " Blankets.. @ 15/ per pair. 12		3	3	4
				3	5	0
				9	0	0
			4	15	8	4
" 16	3	<i>" " Shirley & Co., Palace Yard.</i> Moleskin @ 1/9 per yd. 24 Corduroys .. @ 1/8 per yd. 20 Brown Beaver @ 6/8 per yd. 12 Selecias @ 0/4½ per yd. 30 Black Calico . @ 0/7½ per yd. 30 Doeskin @ 4/8 per yd. 10 Silk Vestings . @ 3/9 per yd. 9		2	2	0
				1	13	4
				4	0	0
				0	11	3
				0	18	9
				2	2	6
				1	13	9
			5	13	1	7
" 18	4	<i>" " Robert Duncan, Glasgow.</i> Imp. Quilts.. @ 4/11 per pair 12 Bk. Orleans.. @ 0/5 per yd. 60 Dpr. Napkins. @ 0/9 a piece 24 Black Mohair. @ 0/11 per yd. 30 Book Muslin. @ 0/5 per yd. 80 Spd. Quilts.. @ 8/4 a piece. 6		2	19	0
				1	5	0
				0	18	0
				1	7	6
				1	13	4
				2	10	0
			5	10	12	10

INVOICE-BOOK.

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INVOICE-BOOK.

(3)

Manchester.

1857.	Page in Day- Book		Page in Led- ger.	£	s.	d.
		<i>Bought of J. Williams, High-st.</i>				
May 20	4	Soap @ 0/4 per lb. 40		0	13	4
		Candles, Dips.. @ 8/ per doz. 6		2	8	0
		Mould..... @ 9/ per do. 10		4	10	0
		Starch..... @ 3/ per lb. 60		0	15	0
		Blue @ 4/3 per lb. 20		4	5	0
		Soda @ 1 per lb. 60		0	5	0
			6	12	16	4
		<i>“ “ Binyon & Co., St. Ann's-sq.</i>				
“ 21	5	Coffee, 6 bgs. 100 lbs. each, } 600		25	0	0
		@ 0/10 per lb. }				
		Raisins, 20 boxes, 15 lbs. ea. } 300		7	10	0
		at 0/6 per lb. }				
		Figs, 6 drums. @ 0/8 per lb. 72		3	1	4
		Cocoa @ 1/ per lb. 60		3	0	0
		Black Tea .. @ 3/4½ per lb. 128		21	8	0
			6	59	19	4
		<i>“ “ Bellhouse & Co., Oxford-rd.</i>				
“ “	5	Mahogany .. @ 1/7 per ft. 50		3	19	2
		Dale, 60 plks, @ 0/4½ per ft. 577½		10	16	8
			7	14	15	10
		<i>“ “ W. Cowan, Paisley.</i>				
“ 22	5	Shawls @ 35/ each. 24	7	42	0	0
		<i>“ “ Grimshaw & Co., Belfast.</i>				
“ “	5	Yarn, 20 bundles, 20 lbs ea., } 400		25	0	0
		@ 1/3 per lb..... }				
		Sheeting .. @ 1/9 per yard. 100		8	15	0
		Flax @ 6/6 per stone. 20		6	15	0
		Tow, Spinning. @ 15/ per cwt. 10		7	10	0
			7	47	15	0

(4)

INVOICE-BOOK.

Manchester.

1857.	Page in Day- Book		Page in Led- ger.	£	s.	d.
		<i>Bought of William Bell, Dundee.</i>				
May 24	6	Hemp @ 0/8 per lb. 224		7	9	4
		Canvass @ 1/5 per yd. 120		8	10	0
		Linen, coarse. @ 0/10 per yd. 70		2	18	4
		Sacking @ 0/9 per yd. 80		3	0	0
			8	21	17	8
		<i>" " Campbell & Co., Glasgow.</i>				
" 25	7	Tartan Plaid .. @ 4/6 per yd. 40		9	0	0
		Tweeds @ 5/9 per yd. 30		8	12	6
		Shawls, Plaid. . @ 7/2 each. 24		8	12	0
		Cameronians .. @ 6/8 each. 24		8	0	0
			8	34	4	6
		<i>" " James Cameron, Edinbro'.</i>				
" 26	7	Scotch Cambrics @ 2/9 per yd. 60		8	5	0
		Fustians @ 0/9 per yd. 80		3	0	0
		Caps, Highland @ 1/3 each. 24		1	10	0
			9	12	15	0
		<i>" " Alder, Dunn, & Co., Newcastle.</i>				
" 27	7	Black Cloth, @ 15/6 per } 20 yard.....		15	10	0
		Pilot Cloth .. @ 8/4 per yd. 12		5	0	0
		Silk, black .. @ 3/6 per yd. 30		5	5	0
		Linen, fine .. @ 2/3 per yd. 20		2	5	0
			9	28	0	0

INVOICE-BOOK.

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INVOICE-BOOK.

(5)

Manchester.

1857.	Page in Day- Book		Page in Led- ger.	£	s.	d.
		<i>Bought of W. Wills, Bristol.</i>				
May 28	8	Tobacco @ 4/2 per lb. 30		6	5	0
		Snuff @ 3/7 per lb. 10		1	15	10
		Leaf @ 2/2 per lb. 40		4	6	8
			10	12	7	6
		<i>" " J. Adams, Bristol.</i>				
" 29	8	Sugar, 1 hhd. @ 47/6 per cwt. 5½	10	13	1	3
		<i>" " Booth & Co., Denton.</i>				
" 30	8	Hats @ 72/ per doz. 10	11	36	0	0
		<i>" " Vance & Co., Leeds.</i>				
" "	8	Woollen Cloth @ 5/6 per yd. 100		27	10	0
		Cashmere.... @ 3/9 per yd. 60		11	5	0
		Doeskin @ 4/2 per yd. 50		10	8	4
			11	49	3	4
		<i>" " Watson Armstrong, Lisburn.</i>				
" "	8	Cam. Kerchiefs @ 4/6 per } 10 doz., ... }		2	5	0
		Cam. Lawns .. @ 1/3 per yd. 120		7	10	0
		Table Cloths .. @ 17/6 each 20		17	10	0
			12	27	5	0

S A L E S - B O O K .

EXPLANATION.

The Sales-Book is kept for the purpose of recording the several sales made by a trader regularly entered as they occur. Like the Invoice-Book (except in extensive business) it might be dispensed with. It is, however, necessary, for a perfect understanding of what we treat of, that a form of this book should be given, as it will be found of great utility where an extensive business is carried on. The Invoice-Book is generally kept by an entering clerk, so the Sales-Book should be kept in like manner (if convenient) by a clerk appointed for that purpose.

The transactions recorded in the Sales-Book are transcribed into the Day-Book, in regular order,—dates, goods, and amounts,—as therein set down. It is scarcely necessary to state, that great care and caution are required to keep this book correctly, as the slightest error in it would pass into the Day-Book, and from thence to the Ledger, and consequently prevent a balance of the books.

This observation applies to every book kept by men of business, and hence the necessity for entering the accounts correctly.

We have already stated, that our Invoice-Book is new in form, and adapted to our new system of Single Entry. The same may be said of the book we are now describing. It is ruled in every respect the same as the Invoice-Book already described. In it are recorded the sales made, to whom sold, the quantity, price, with the amount carried to the money columns in the regular way as the sales are made; and it is advisable that the sales made during the day, be carefully transferred into the Day-Book every evening. It will also be seen that the goods sold only are entered in this book, as a book hereafter to be described, called the Stock-Book, contains an account of all the goods on hand. At the close of every day's business, it can be easily ascertained what quantity of goods remain unsold. Nothing more is needed, in comparing the Stock and Sales-Book, than to subtract the quantity entered in the Sales-Book from the quantity in the Stock-Book, and you see at once what stock you have remaining on hand.

SALES-BOOK.

(1)

Manchester.

1857.	Page in Day- Book		Page in Led- ger.	£	s.	d.
May 4	1	<i>Sold to Thomas Thomas, Oxford-st.</i> Prints, 15 pieces, 40 yds. } 600 each, @ 0/8 per yd. }	1	20	0	0
" 6	1	" " <i>Jacob Brown, Mosley-st.</i> Tea @ 3/4 per lb. 60	1	10	0	0
" 7	1	" " <i>John Phillips, Hulme.</i> Wine, Port, @ 15/9 per gal. 40	1	31	10	0
" 10	2	" " <i>Joseph Hughes, Cheetham.</i> Tea @ 3/4 per lb. 20	1	3	6	8
" 14	3	" " <i>J. Atkinson, Bridgewater-st.</i> Tobacco..... @ 3/10 per lb. 10 Snuff @ 5/8½ per lb. 8 Paper..... @ 18/ per rm. 10	3	1	18	4
				2	8	8
				9	0	0
			3	13	2	0
" 15	3	" " <i>John Jones, Chester.</i> Files @ 18/6 per doz. 8 Planes @ 40/ per doz. 2 R. Hooks @ 10/6 per doz. 5 T. Knives @ 24/ per doz. 3 P. Knives @ 28/ per doz. 2		7	8	0
				4	0	0
				2	12	6
				3	12	0
				2	16	0
			3	20	8	6

(2)

SALES-BOOK.

Manchester.

	Page in Day- Book		Page in Led- ger.	£	s.	d.
1857.						
May 16	3	<i>Sold to Thomas Leeming, Leeds.</i> Wool, two packs, 240 lbs. } 480 each..... @ 1/9 per lb. } Flannel, Dyed. @ 2/6 per yd. 100 Woollen Yarn. @ 2/7 per lb. 50		42	0	0
				12	10	0
				6	9	2
			3	60	19	2
" 17	4	<i>" " James Mackey, Bolton.</i> Stockings .. @ 21/6 per doz. 8 Silk Kerchiefs. @ 35/ per doz. 4 Gloves..... @ 9/ per doz. 15 Hose @ 10/6 per doz. 20 Cotton Yarn.. @ 10½ per lb. 100 Worsted do... @ 2/1 per lb. 30		8	12	0
				7	0	0
				6	15	0
				10	10	0
				4	7	6
				3	2	6
			4	40	7	0
" 18	4	<i>" " James Burns, Oxford-st.</i> Flannel @ 2/2 per yd. 30 Serge @ 1/3 per yd. 40 Blankets..... @ 17/6 per. 6		3	5	0
				2	10	0
				5	5	0
			4	11	0	0
" 21	5	<i>" " W. Watson, Bury.</i> Moleskin @ 2/2 per yd. 12 Corduroys @ 1/1 per yd. 20 Beaver, Brown. @ 7/6 per yd. 12 Selecias @ /5 per yd. 24 B. Calico @ /8 per yd. 24 Doeskin @ 5/6 per yd. 8 Vestings, Silk.. @ 4/6 per. 6		1	6	0
				1	1	8
				4	10	0
				0	10	0
				0	16	0
				2	4	0
				1	7	0
			5	11	14	8

SALES-BOOK.

(3)

Manchester.

1857.	Page in Day- Book		Page in Led- ger.	£	s.	d.
		<i>Sold to James Ingram, Bury.</i>				
May 22	6	Quilts @ 5/6 a piece. 10		2	15	0
		B. Orleans @ 0/7 per yd. 50		1	9	2
		Napkins, Diaper. @ 1/1 a piece. 12		0	13	0
		Mohair, Black.. @ 0/10 per yd. 24		1	0	0
		Book Muslin .. @ 0/8 per yd. 60		2	0	0
		Spotted Quilts.. @ 9/6 per. 4		1	18	0
			5	9	15	2
		<i>“ “ John Higgins, Leaf-street.</i>				
“ 23	6	Soap @ 0/5 per lb. 30		0	12	6
		Candles, dips @ 9/8 per doz. 5		2	7	6
		Moulds @ 10/1 per doz. 8		4	0	8
		Starch @ 0/3½ per lb. 40		0	11	8
		Blue @ 5/2 per lb. 18		4	13	0
		Soda @ 0/1½ per lb. 47½		0	4	11
			6	12	10	3
		<i>“ “ John Davies, Stockport.</i>				
“ 23	6	Raisins, 6 boxes, 15lbs. each, } 90		3	0	0
		@ 0/8 per lb.				
		Figs, 4 drums .. @ 0/10 per lb. 48		2	0	0
		Cocoa @ 1/2 per lb. 40		2	6	8
			6	7	6	8
		<i>“ “ John Rawson, Rochdale.</i>				
“ 24	6	Yarn, 16 bundles, 20 lbs. } 320		34	12	4
		each, @ 2/1½ per lb. ..				
		Shirting..... @ 3/6 per yd. 100		17	10	0
		Flax @ 9/10½ per st. 10		4	19	0
			7	57	1	4

(4)

SALES-BOOK.

Manchester.

			Page in Led- ger.	£	s.	d.
1857.	Page in Day- Book					
May 25	7	<i>Sold to J. Wilkinson, Staleybridge.</i>				
		Moleskin @ 3/4 per yd. 12		2	0	0
		B. Calico @ 0/10 per yd. 6		0	5	0
		Silk Vests @ 7/6 each. 3		1	2	6
			5	3	7	6
		<i>“ “ J. Barclay, Derby.</i>				
“ 27	7	Tweeds, (Glasgow Goods } No. 2) @ 8/9 per yd. . . . } 10	8	4	7	6
		B. Cloth, (Newc'tle) @ 21/0 per. 16	9	16	16	0
		Caps, (Edinburgh) @ 2/6 each. 2	9	0	5	0
		B. Silk, (Newcastle) @ 5/6 per. 20	9	5	10	0
				26	18	6
		<i>“ “ R. Gibson, King-street.</i>				
“ 28	8	Wine, Port . . @ 21/0 per gal. 20	1	21	0	0
		Linen, F. (Dundee) @ 2/11 per. 60	8	8	15	0
		Tobacco, (Bristol) . @ 4/6 per. 10	10	2	5	0
				32	0	0
		<i>“ “ E. Keally, Nottingham.</i>				
“ 29	8	Tobacco, (Bristol) @ 5/4 per lb. 20		5	6	8
		Snuff, (Bristol) . . @ 6/6 per lb. 8		2	12	0
		Leaf, (Bristol) . . @ 4/7 per lb. 20		4	11	8
			10	12	10	4
		<i>“ “ James Langford, Medlock-st.</i>				
“ 30	8	Sugar (Bristol). @ 60/0 per cwt. 3	10	0	0	0
		Due at Two Months.				

STOCK-BOOK.

EXPLANATION.

The Stock-Book is of great moment to the merchant. By it he can, at any time, speedily ascertain the quantity of goods he has received. It is made up from the Invoice-Book, by entering regularly the goods received. The observations we have made on the Invoice-Book and Sales-Book, applies equally to this book; and like them, may either be rejected, or retained, just as the trader deems fit.

The left hand margin is left for the date, and a column ruled for the invoice number, which corresponds exactly with the stock number in the Ledger. On the right hand, the money columns are placed, with a column for the page in the Ledger, and also an inner column for the quantity of goods received.

In entering the goods received, great care must be taken to write the title of the goods in a strong bold hand, with the name of the party from whom received. The name of each article, the price per, the quantity to the inner columns; and the amount placed in the money columns. When the account is regularly opened in the Ledger, take care to enter the Ledger page in the column ruled for that purpose. This will give a ready reference to the Ledger, for the quantity of goods unsold, and will at once show the trader the stock on hand. When the entire quantity of goods entered are sold, it is recommended that a diagonal line / be drawn across the entry to signify that all is disposed of.—*See Port Wine, May the 4th.*

The date in the margin will give ready access to the Day-Book for comparison, and correction, if necessary; the Invoice number to the Invoice-Book, for a like purpose; and the Ledger number to the Ledger page, that the sales made, may be readily known.

(1)

STOCK-BOOK.

Manchester.

1857.	In-voice No.		Page in Ledger.	£	s.	d.
		20 Pieces Prints, Bought of J. M'Kenna, Moss Lane, for cash.				
May 2	1	@ 0/6½ per yd. 800	1	21	13	4
		Tea, " " W. Scott, Deansgate, for ready money.				
" 3	2	@ 2/11½ per lb. 80	1	11	15	6
		Port Wine, / " " W. Magee & Sons, / Salford, for cash.				
" 4	3	@ 14/6 per gallon..... 60	1	43	10	0
		Flour, " " Thomas Horne, Preston, for cash.				
" 7	4	@ 45/6 per sack..... 20	2	45	10	0
		Linen, " " Bernard Mc. Nulty, Newcastle-on-Tyne.				
" 8	5	@ 1/9½ per yard. 120	2	10	17	6
		Sheffield Wares, " " M. Hamilton.				
" 9	6	Files..... @ 15/9 per doz. 10		7	17	6
		Planes @ 24/6 per doz. 2		2	9	0
		R. Hooks.. @ 6/10 per doz. 60		20	10	0
		T. Knives.. @ 18/9 per doz. 6		5	12	6
		P. Knives.. @ 23/0 per doz. 4		4	12	0
			2	41	1	0

Stock-Book.

(2)

Manchester.

1857.	In-voice No.		Page in Ledger.	£	s.	d.
		<i>Sundries, Bought of Charles Wood, Devonport.</i>				
May 11	8	Tobacco .. @ 3/5 per lb. 80		13	13	4
		Snuff @ 4/7 per lb. 20		4	11	8
		Paper @ 16/10 per rm. 30		25	5	0
		Fd. Prints. @ 21/0 per doz. 2		2	2	0
			3	45	12	0
		<i>Sundries " " Joseph Pease, Darlington.</i>				
" 12	8	Wool @ 1/3 per lb. 480		30	0	0
		D. Flannel @ 2/1 $\frac{1}{2}$ per yd. 100		10	16	0
		W. Yarn.. @ 1/8 per lb. 50		4	3	4
			3	44	19	4
		<i>Sundries, " " James Thompson, Leicester.</i>				
" 14	9	Stockings .. @ 18/0 per doz. 12		10	16	0
		S. Kerchiefs @ 30/0 per doz. 6		9	0	0
		Gloves @ 9/0 per doz. 20		9	0	0
		C. Hose .. @ 8/0 per doz. 30		12	0	0
		C. Yarn .. @ 0/9 per lb. 120		4	10	0
		W. Yarn .. @ 1/9 per lb. 80		7	0	0
			4	52	6	0
		<i>Sundries, " " J. Rees, Newtown, Wales.</i>				
" 15	10	W. Flannel @ 1/7 per yd. 40		3	3	4
		Serge @ 1/1 per yd. 60		3	5	0
		Blankets .. @ 15/0 each. 12		9	0	0
			4	15	8	4

(3)

Stock-Book.

Manchester.

1857.	In-voice No.		Page in Ledger.	£	s.	d.
		<i>Sundries, Bought of Shirley & Co., Palace Yard.</i> (Manchester Goods.)				
May 16	11	Moleskin .. @ 1/9 per yd. 24		2	2	0
		Corduroys .. @ 1/8 per yd. 20		1	13	4
		B. Beaver .. @ 6/8 per yd. 12		4	0	0
		Selecias .. @ 0/4½ per yd. 30		0	11	3
		B. Calico .. @ 0/7½ per yd. 30		0	18	9
		D. Cloth .. @ 4/8 per yd. 10		2	2	6
		S. Vestings . @ 3/9 per yd. 9		1	13	9
			5	13	1	7
		<i>Sundries, " " Robert Duncan, Glasgow, No. 1.</i>				
" 18	12	Imp. Quilts @ 4/11 per pair 12		2	19	0
		Bk. Orleans @ 0/5 per yd. 60		1	5	0
		D. Napkins @ 0/9 a piece. 24		0	18	0
		Bk. Mohair @ 0/11 per yd. 30		1	7	6
		Bk. Muslin. @ 0/5 per yd. 80		1	13	4
		Spd. Quilts @ 8/4 a piece. 6		2	10	0
			5	10	12	10
		<i>" " J. Williams, High-st.</i>				
" 20	13	Soap @ 0/4 per lb. 40		0	13	4
		Candles, Dips @ 8/0 per doz. 6		2	8	0
		Moulds @ 9/0 per do. 9		4	10	0
		Starch..... @ 3/0 per lb. 60		0	15	0
		Blue @ 4/8 per lb. 20		4	5	0
		Soda @ 0/1 per lb. 60		0	5	0
			5	12	16	4

Stock-Book.

(4)

Manchester.

1857.	In-voice No.		Page in Led-ger.	£	s.	d.
		<i>Sundries, Bought of Binyon & Co., St. Ann's-square.</i>				
May 21	14	Coffee, 6 bgs. 100 lbs. } each, @ 0/10 per lb. . . }	600	25	0	0
		Raisins, 20 boxes, 15 lbs. } each, at 0/6 per lb. . . . }	300	7	10	0
		Figs, 6 drums. @ 0/8 per lb.	92	3	1	4
		Cocoa @ 1/0 per lb.	60	3	0	0
		Black Tea, 2 chests, 64 lbs. } each, @ 3/4½ per lb. . . }	128	21	8	0
			6	59	19	4
		<i>Sundries " " Bellhouse & Co., Oxford-road.</i>				
" "	15	Mahogany .. @ 1/7 per ft. 50		3	19	2
		Dale, 60 plks, @ 0/4½ per ft. 577½		10	16	8
			7	14	15	10
		<i>Shawls, " " W. Cowan, Paisley.</i>				
" 22	16	Shawls @ 35/ each. 24	7	42	0	0
		<i>Sundries " " Grimshaw & Co., Belfast.</i>				
" "	17	Yarn, 20 bundles, 20 lbs. } each, @ 1/3 per lb. . . }	400	25	0	0
		Sheeting. @ 1/9 per yd.	100	8	15	0
		Flax @ 8/6 per stone.	20	6	10	0
		Spn. Tow. @ 15/0 per cwt.	10	7	10	0
			7	47	15	0

(5)

Stock-Book.

Manchester.

1857.	In-voice No.		Page in Ledger.	£	s.	d.
		<i>Sundries, Bought of William Bell, Dundee.</i>				
May 24	18	Hemp..... @ 0/8 per lb. 224		7	9	4
		Canvass @ 1/5 per yd. 120		8	10	0
		Linen, coarse. @ 0/10 per yd. 70		2	18	4
		Sacking @ 0/9 per yd. 80		3	0	0
			8	21	17	8
		<i>Sundries, " " Campbell & Co., Glasgow, No. 2.</i>				
" 25	19	Scotch Tartan. @ 4/6 per yd. 40		9	0	0
		Do. Tweeds .. @ 5/9 per yd. 30		8	12	6
		Shawls, Ditto. @ 7/2 each. 24		8	12	0
		Plaids @ 6/8 each. 24		8	0	0
			8	34	4	6
		<i>Sundries, " " James Cameron, Edinburgh.</i>				
" 26	20	S. Cambrics @ 2/9 per yd. 60		8	5	0
		Fustians .. @ 0/9 per yd. 80		3	0	0
		H. Caps. .. @ 15/0 per doz. 2		1	10	0
			9	12	15	0
		<i>Sundries, " " Alder, Dunn, & Co., Newcastle.</i>				
" 27	21	Black Cloth, @ 15/6 per yd. 20		15	10	0
		Pilot Cloth . @ 8/4 per yd. 12		5	0	0
		Silk, black.. @ 3/6 per yd. 30		5	5	0
		Linen, fine.. @ 2/3 per yd. 20		2	5	0
			9	28	0	0

Stock-Book.

(6)

Manchester.

1857.	In-voice No.		Page in Led-ger.	£	s.	d.
		<i>Sundries, Bt. of W. Wills, Bristol.</i>				
May 28	22	Tobacco @ 4/2 per lb. 30		6	5	0
		Snuff @ 3/7 per lb. 10		1	15	10
		Leaf @ 2/2 per lb. 40		4	6	8
			10	12	7	6
		<i>Sugar, " " J. Adams, Bristol, to pay at one month.</i>				
" 29	23	Sugar, 1 hhd. @ 47/6 per } 5½ cwt..... }	10	13	1	3
		<i>Hats, " " Booth & Co., Denton, at two months.</i>				
" 30	24	Hats @ 72/0 per doz. 10	11	36	0	0
		<i>Sundries, " " Vance & Co., Leeds.</i>				
" "	25	Woollen Cloth @ 5/6 per yd. 100		27	10	0
		Cashmere @ 3/9 per yd. 60		11	5	0
		Doeskin @ 4/2 per yd. 50		10	8	4
			11	49	3	4
		<i>Sundries, " " Watson Armstrong, Lisburn, at one month.</i>				
" "	26	Cam. Kerchiefs @ 4/6 per } 10 dozen..... }		2	5	0
		Cam. Lawns .. @ 1/3 per } 120 yard..... }		7	10	0
		Figured Table Cloths .. } 20 @ 17/6 each. }		17	10	0
			12	27	5	0

CASH-BOOK.

EXPLANATION.

We here present our readers with an original form of Cash-Book, by Single Entry. From its great simplicity and clearness, it cannot fail to be of the greatest utility to the trader. By it will be seen, the cash in hand at the beginning,—the monies paid, and received, each day. The amount paid deducted from the sum on hand,—and the sums received, added to that remainder, shows, every night, the exact amount in Till. By this form the trader has, every day, a perfect knowledge of the state of his cash, and also a check on his cashier.

The book is ruled with the usual columns for £. s. d., and a column to the left of the money column for the page in the Ledger, in which the account stands, for monies received or paid. It is ruled to the left hand margin with a space for the date, and a double column to enter the Day-Book page, in which the transaction is written.

In opening this book, we first go to the margin, and place the date.—Then put the Day-Book page in the column ruled for that purpose; and next say, To Cash in Till, writing the word cash in a round neat hand. We then enter the Ledger page in the proper column, and the money in the money columns.

When we commenced business we had a capital of £400. This sum we placed in the Cash-Book, as above directed.

When we begin to pay away money, we first write the date, then enter the Day-Book and Ledger pages in their proper places and say,—*By* the person or goods, naming them,—*To* whom or for what paid; and deducting the amount from £400, the remainder shows the sum in Till.

When we receive money, we enter the date, Day-Book and Ledger pages, as before, and say, *To* the person, or goods sold, for the amount received, adding it to the sum remaining on hand; which will show the amount of cash I am possessed of, after the entry of such transactions.

CASH-BOOK.

Manchester.

1857.	Page in Led.		Page in D. B.	£	s.	d.
May 1	1	Cash in hand	1	400	0	0
" 2	1	Paid Jas. M'Kenna, for Prints, } as per Invoice-Book	1	21	13	4
" 3	1	Paid William Scott, Deansgate, } for Tea.....	1	378 11	6 10	8 0
" 4	1	Paid Wm. Magee & Sons, Sal- } ford, for Port Wine.....	1	366 43	16 10	8 0
" "	1	Received from Thos. Thomas, } for Cotton Prints.....	1	323 20	6 0	8 0
" 6	1	Received from Jacob Brown, for } Tea.	1	343 10	6 0	8 0
" 7	2	Paid Thos. Horne, Preston, for } Flour.....	1	353 45	6 10	8 0
" "	1	Recd. from M. Phillips, Hulme, } for Wine.....	1	307 31	16 10	8 0
" 8	2	Paid B. Mc. Nulty, Newcastle, } for Linen	1	339 10	6 17	8 6
" 9	2	Paid Michl. Hamilton, Sheffield, } for Wares.....	2	328 41	9 1	2 0
" 10	1	Received from Joseph Hughes, } Cheetham, for Tea.	2	287 3	8 6	2 8
" 11	3	Paid Charles Wood, for Devon- } port Goods.....	2	290 45	14 12	10 0
" 12	3	Paid Joseph Pease, for Darling- } ton Goods.....	2	245 44	2 19	10 4
" 14	4	Paid Thos. Thompson, for Lei- } cester Goods.....	2	200 52	3 6	6 0
		Carried over		147	17	6

CASH-BOOK.

Manchester.

1857.	Page in Led.		Page in D. B.	£	s.	d.
		Brought forward.....		147	17	6
May 14	3	Received from J. Atkinson, for } Devonport Goods.....	3	13	2	0
" 15	4	Paid J. Rees, for Welsh Goods.	3	160 15	19 8	6 4
" "	2	Received from John Jones, for } Sheffield Wares.....	3	145 20	11 8	2 6
" 16	5	Paid Shirley & Co., for Man- } chester Goods.....	3	165 13	19 1	8 7
" "	4	Received from Thomas Leeming, } for Darlington Goods.....	3	152 60	18 19	1 2
" 17	4	Received from James Mackey, } for Leicester Goods.....	4	213 40	17 7	3 0
" 18	5	Paid Robert Duncan, for Glas- } gow Goods, No. 1.....	4	254 10	4 12	3 10
" "	4	Received from James Burns, for } Welsh Goods.....	4	243 11	11 0	5 0
" 20	6	Paid J. Williams, for Chandlery.	4	254 12	11 16	5 4
" 21	6	Paid Binyon and Robinson, for } Groceries.....	5	241 59	15 19	1 4
" "	5	Received from W. Watson, for } Manchester Goods.....	5	181 11	15 14	9 8
" "	7	Paid Bellhouse & Co., for Timber.	5	193 14	10 15	5 10
" 22	7	Paid W. Cowan, for Paisley } Shawls.....	5	178 42	14 0	7 0
		Carried over.....		136	14	7

CASH-BOOK.

Manchester.

1857.	Page in Led.		Page in D. B.	£	s.	d.
		Brought forward.....		136	14	7
May 22	7	Paid Grimshaw and Co., for } Belfast Goods. }	5	47	15	0
" "	5	Received from James Ingram, } for Glasgow Goods, No. 1. . }	6	88 9	19 15	7 2
" 23	6	Received from John Higgins, for } Chandlery..... }	6	98 12	14 10	9 3
" "	6	Received from John Davis, for } Groceries..... }	6	111 7	5 6	0 8
" 24	8	Paid W. Bell, for Dundee Goods.	6	118 21	11 17	8 8
" "	7	Received from John Rawson, for } Belfast Goods..... }	6	96 57	14 1	0 4
" 25	8	Paid Campbell and Co., for } Glasgow Goods, No. 2. }	7	153 34	15 4	4 6
" "	5	Received from John Williams, } for Manchester Goods..... }	7	119 3	10 7	10 6
" 26	9	Paid Jas. Cameron, for Edin- } burgh Goods..... }	7	122 12	18 15	4 0
" 27	9	Paid Alder Dunn, & Co., for } Newcastle Goods..... }	7	110 28	3 0	4 0
" "	8,9,9 & 9	Received from J. Barclay, for } Sundry Goods..... }	7	82 26	3 18	4 6
" 28		Paid W. Wills, for Bristol Goods.	8	109 12	1 7	10 6
" "	1,8, & 10	Received from R. Gibson, for } Sundries..... }	8	96 32	14 0	4 0
" 29	10	Received from E. Keally, for } Bristol Goods..... }	8	128 12	14 10	4 4
				141	4	8

DAY-BOOK.

EXPLANATION.

The Day-Book is a record of the daily transactions of a merchant or trader. It must contain a short narrative of each, and every article, coming in, and going out of a merchant or trader's establishment,—with the date, the goods, naming them, the quality, the price per, of whom purchased, or to whom sold,—whether for ready money,—on time,—for a bill, or otherwise,—with the amount placed in the money columns.

Some keep what is usually called a Waste-Book and Journal. Such books we think superfluous for traders who keep their accounts by single entry. The Day-Book, when carefully written, will supply all the information necessary in keeping a faithful record of all that passes through the hands of a merchant or trader; therefore we confine ourselves to the Day-Book alone for this purpose, and omit both Waste-Book and Journal, which will be a great saving of time and labour to the business man.

Others prefer the Journal form, throwing aside the Waste-Book and Day-Book, making it do the duty of both; but in reality all come to the same end. It is a matter of choice, which denomination may be given to the book we are treating of; but we prefer the title "Day-Book," as it is more in accordance with our daily transactions.

The Day-Book is ruled in the ordinary manner leaving a margin to the left hand for the purpose of checking the Ledger and entering the Ledger page. The money columns are placed to the right side in the usual manner. The date is written in the centre of a line separating the accounts as they occur. The entries in this book are made out from the Invoice, Sales, and Cash Books (when these books are kept). Notwithstanding that all are carefully collected from the former books, the Day-Book has reference to the Ledger only, and from the Ledger reference is had to the auxiliary books, being paged and numbered to correspond with them as well as the Day-Book. The entries in this book ought to be clear, brief, and explicit, neatly written, avoiding all unnecessary and embarrassing language.

DAY-BOOK.

(1)

Manchester, May 1st, 1857.

Page in Ledg.		£	s.	d.
1 ✓	Cash in hand	400	0	0
	———— 2nd. ————			
1 ✓	Paid James M'Kenna, Moss Lane, as per Invoice-Book, for 20 Pieces of Prints, each 40 yards, @ 0/6½ per yard 800	21	13	4
	———— 3rd. ————			
1 ✓	Paid William Scott, Deansgate, for Tea bought of him, @ 2/10½ per lb. 80	11	10	0
	———— 4th. ————			
1 ✓	Paid Wm. Magee and Sons, Salford, for Port Wine bought of them, @ 14/6 per gal. 60	43	10	0
	———— 4th. ————			
1 ✓	Received from Thomas Thomas, for Prints sold him, @ 0/8 per yard 600	20	0	0
	———— 6th. ————			
1 ✓	Received from Jacob Brown, for Tea sold him, @ 3/4 per lb. 60	10	0	0
	———— 7th. ————			
2 ✓	Paid Thos. Horne, Preston, for Flour bought of him, @ 45/6 per sack 20	45	10	0

(2)

DAY-BOOK.

Manchester, May 7th, 1857.

Page in Ledg.		£	s.	d.
1 ✓	Received from John Phillips, Hulme, for Wine sold him, at 15/9 per gal. 40	31	10	0
	8th. —————			
2 ✓	Paid B. Mc.Nulty, Newcastle, for Linen bought of him, @ 1/9½ per yard 120	10	17	6
	9th. —————			
2 ✓	Paid Michael Hamilton, for Sheffield Wares, as per Invoice, viz. :—			
	Files @ 15/9 per doz. 10	7	17	6
	Planes @ 24/6 per doz. 2	2	9	0
	R. Hooks @ 6/10 per doz. 60	20	10	0
	T. Knives @ 18/9 per doz. 6	5	12	6
	P. Knives @ 23/0 per doz. 4	4	12	0
	10th. —————	41	1	0
1 ✓	Received from Joseph Hughes, Cheetham, for Tea sold him, @ 3/4 per lb. 20	3	6	8
	11th. —————			
3 ✓	Paid Charles Wood, Devonport, for Goods bought, as per Invoice :—			
	Tobacco @ 3/5 per lb. 80	13	13	4
	Snuff @ 4/7 per lb. 20	4	11	8
	Paper @ 16/10 per ream 30	25	5	0
	Prints @ 21/0 per doz. 2	2	2	0
		45	12	0

DAY-BOOK.

(3)

Manchester, May 12th, 1857.

Page in Ledg.		£	s.	d.
	Paid Joseph Pease, Darlington, for Goods bought of him, as per Invoice :—			
3	Wool, (2 packs).. @ 1/3 per lb. 480	30	0	0
✓	Dyed Flannel.... @ 2/1½ per yard.... 100	10	16	0
	Woollen Yarn .. @ 1/8 per lb. 50	4	3	4
	14th.	44	19	4
	Paid James Thompson, Leicester, for Goods, viz. :—			
4	Stockings..... @ 18/0 per doz. 12	10	16	0
✓	S. Kerchiefs..... @ 30/0 per doz. 6	9	0	0
	S. Gloves..... @ 9/0 per doz. 20	9	0	0
	Cotton Hose @ 8/0 per doz. 30	12	0	0
	“ Gloves @ 0/9 per pair..... 120	4	10	0
	Worsted Do. @ 1/9 “ 80	7	0	0
	“	52	6	0
	Received from J. Atkinson, Bridgewater-st., for Devonport Goods, as per Sales-Book, viz. :—			
3	Tobacco @ 3/10 per lb. 10	1	18	4
✓	Snuff @ 5/5½ per lb. 8	2	3	8
	Paper @ 18/0 per ream 10	9	0	0
	15th.	13	2	0
	Paid J. Rees, Newtown, Wales, as per Invoice- Book, viz. :—			
4	Welsh Flannel .. @ 1/7 per yard 40	3	3	4
✓	Serge @ 1/1 per yard 60	3	5	0
	Blankets @ 15/0 a pair 12	9	0	0
		15	8	4

(4)

DAY-BOOK.

Manchester, May 15th, 1857.

Page in Ledg.		£	s.	d.
	Received from J. Jones, Chester, for Sheffield Wares sold him, as per Sales-Book, viz. :—			
2	Files @ 18/6 per doz.	8	7	8
✓	Planes @ 40/0 per doz.	2	4	0
	R. Hooks @ 10/6 per doz.	5	2	12
	T. Knives @ 24/0 per doz.	3	3	12
	P. Knives @ 28/0 per doz.	2	2	16
	16th.		20	8
	Paid Shirley & Co., Palace Yard, for Man- chester Goods, as per Invoice-Book, viz. :—			
5	Moleskin..... @ 1/9 per yard 24	2	2	0
✓	Corduroys @ 1/8 per yard 20	1	13	4
	Brown Beaver.... @ 6/8 per yard 12	4	0	0
	Selecias @ 0/4½ per yard 30	0	11	3
	Black Calico @ 0/7½ per yard 30	0	18	9
	Ditto Doeskin.... @ 4/3 per yard 10	2	2	6
	Silk Vestings @ 3/9 per yard 9	1	13	9
	"		18	1
	Received from Thomas Leeming, Leeds, for Darlington Goods, sold him, as per Sales- Book, viz. :—			
3	Two packs Wool.... @ 1/9 per lb. 480	42	0	0
✓	Dyed Flannel @ 2/6 per yd..... 100	12	10	0
	Woollen Yarn @ 2/7 per lb 50	6	9	2
		60	19	2

DAY-BOOK.

(5)

Manchester, May 17th, 1857.

Page in Ledg.		£	s.	d.
	Received from James Mackey, Bolton, for Leicester Goods :—			
4	Stockings..... @ 21/6 per doz. 8	8	12	0
✓	Silk Kerchiefs.. @ 35/0 per doz. 4	7	0	0
	Gloves..... @ 9/0 per doz..... 15	6	15	0
	Hose @ 10/6 per doz. 20	10	10	0
	Cotton ditto.... @ 0/10½ per doz..... 100	4	7	6
	Worsted ditto.. @ 2/1 per doz..... 30	3	2	6
	18th.	40	7	0
	Paid Robert Duncan, for Glasgow Goods, No. 1, viz. :—			
5	Imperial Quilts.... @ 4/11 a pair 12	2	19	0
✓	Black Orleans @ 0/5 per yard..... 60	1	5	0
	Diaper Napkins .. @ 0/9 a piece 24	0	18	0
	Black Mohair @ 0/11 per yard 30	1	7	6
	Book Muslin..... @ 0/5 per yard..... 80	1	13	4
	Spotted Quilts @ 8/4 a piece 6	2	10	0
	"	10	12	10
	Received from James Burns, Oxford-street, for Welsh Goods, as per Sales-Book, viz. :—			
4	Flannel..... @ 2/2 per yard..... 30	3	5	0
✓	Serge @ 1/3 per yard..... 40	2	10	0
	Blankets @ 17/6 a pair 6	5	5	0
		11	0	0

(6)

DAY-BOOK.

Manchester, May 20th, 1857.

Page in Ledg.		£	s.	d.
	Paid J. Williams, High-street, for Chandlery, as per Invoice-Book, viz.:—			
6	Soap @ 0/4 per lb. 40	0	13	4
✓	Candles, Dips .. @ 8/0 per doz. 6	2	8	0
	Moulds @ 9/0 per doz. 10	4	10	0
	Starch @ 0/3 per lb. 60	0	18	0
	Blue @ 4/3 per lb. 20	4	5	0
	Soda @ 0/1 per lb. 60	0	5	0
	21st.	12	16	4
	Paid Binyon & Robinson, St. Ann's Square, for Groceries, as per Invoice:—			
6	Coffee, 6 bags.... @ 0/10 per lb. 600	25	0	0
✓	Raisins, 20 boxes . @ 0/6 per lb. 300	7	10	0
	Figs, 6 drums.... @ 0/8 per lb. 92	3	1	4
	Cocoa @ 1/0 per lb. 60	3	0	0
	Black Tea @ 3/4½ per lb. 128	21	8	0
	“	59	19	4
	Received from W. Watson, Bury, for Man- chester Goods, as per Sales-Book, viz.:—			
5	Moleskins..... @ 2/2 per yard. 12	1	6	0
✓	Corduroys,..... @ 1/1 per yard. 20	1	1	8
	Brown Beaver @ 7/6 per yard. 12	4	10	0
	Selecias @ 0/5 per yard. 24	0	10	0
	Black Calico..... @ 0/8 per yard. 24	0	16	0
	Doeskin @ 5/6 per yard. 8	2	4	0
	S. Vestings @ 4/6 per yard. 6	1	7	0
		11	14	8

DAY-BOOK.

(7)

Manchester, May 21st, 1857.

Page in Ledg.		£	s.	d.
	Bought of Bellhouse & Co., Oxford-road, for Cash, as per Invoice :—			
7	Mahogany @ 1/7 per foot..... 50	8	19	2
✓	60 Planks, Dale. @ 0/4½ per foot 577½	10	16	8
	22nd.	14	15	10
	Remitted W. Cowan, Paisley, as per Invoice, viz. :—			
7	For Shawls..... @ 35/0 a piece 24	42	0	0
✓	“			
7	Remitted Grimshaw & Co., Belfast, for Goods, received as per Invoice, viz. :—			
✓	20 Bundles Yarn, 20 lb. each, @ 1/3 per. 400	25	0	0
	Sheeting..... @ 1/9 per yard..... 100	8	15	0
	Flax @ 6/6 per stone 20	6	10	0
	Spinning Tow .. @ 15/0 per cwt. 10	7	10	0
	“	47	15	0
	Sold James Ingram, Bury, for ready money, Glasgow Goods, No. 1, as per Sales-Book :—			
7	Quilts @ 5/6 a piece 10	2	15	0
✓	B. Orleans @ 0/7 per yard 50	1	9	2
	D. Napkins.... @ 1/1 a piece..... 12	0	13	0
	B. Mohair @ 0/10 per yard 24	1	0	0
	Book Muslin .. @ 0/8 ditto..... 60	2	0	0
	Sp. Quilts @ 9/6 a piece.. 4	1	18	0
		9	15	2

(8)

DAY-BOOK.

Manchester, May 23rd, 1857.

Page in Ledg.		£	s.	d.
	Sold John Higgins, Leaf-street, for Cash, as per Sales-Book, Chandlery:—			
6	Soap @ 0/5 per lb. 30	0	12	6
✓	Candles, Dips.. @ 4/6 per doz..... 5	2	7	6
	Moulds @ 10/1 per doz..... 8	4	0	8
	Starch..... @ 0/3½ per lb. 40	0	11	8
	Blue @ 5/2 per lb. 18	4	13	0
	Soda @ 0/1½ per lb. 47½	0	4	11
		12	10	3
	“			
	Sold John Davis, Stockport, for Cash, Gro- ceries, as per Sales-Book, viz.:—			
6	6 Boxes Raisins.... @ 0/8 per lb. 90	3	0	0
✓	4 Drums Figs @ 0/10 per lb. 48	2	0	0
	Cocoa @ 1/2 per lb. 40	2	6	8
		7	6	8
	24th.			
	Bought of William Bell, Dundee Goods, per order, as per Invoice:—			
8	Hemp, 2 cwt. @ 0/8 per lb. 224	7	9	4
✓	Canvass @ 1/5 per yard 120	8	10	0
	Coarse Linen @ 0/10 per yard 70	2	18	4
	Sacking @ 0/9 per yard 80	3	0	0
	Remitted him Cash.....	21	17	8

DAY-BOOK.

(9)

Manchester, May 24th, 1857.

Page in Ledg.		£	s.	d.
	Sold to J. Rawson, Rochdale, Belfast Goods, as per Sales-Book :—			
7	16 Bund. Yarn, 20 lbs. ea. @ $2/1\frac{1}{2}$ per lb. 320	34	12	4
✓	Sheeting @ $3/6$ per yd. 100	17	10	0
	Flax @ $9/10\frac{1}{2}$ per st. 10	4	19	0
	Received the amount	57	1	4
	25th.			
	Bought of Campbell & Co., per Order, Glas- gow Goods, No. 2, as per Invoice :—			
8	Tartan Plaid..... @ $4/6$ per yard..... 40	9	0	0
✓	Tweeds..... @ $5/9$ per yard..... 30	8	12	6
	Plaid Shawls @ $7/2$ a piece 24	8	12	0
	Cameronians..... @ $6/8$ a piece 24	8	0	0
	Remitted the amount.....	34	4	6
	"			
	Sold John Wilkinson, Staleybridge, for Cash, as per Sales-Book, Manchester Goods, viz. :—			
5	Moleskin..... @ $3/4$ per yard 12	2	0	0
✓	B. Calico..... @ $0/10$ per do. 6	0	5	0
	Silk Vests @ $7/6$ per do. 3	1	2	6
	By Cash for amount.....	3	7	6

(10)

DAY-BOOK.

Manchester, May 26th, 1857.

Page in Ledg.		£	s.	d.
	Bought from James Cameron, for Cash, Edinburgh Goods, as per Invoice-Book, viz. :—			
9	Scotch Cambrics.... @ 2/9 per yard 60	8	5	0
✓	Ditto Fustians @ 0/9 per yard 80	3	0	0
	Highland Caps @ 1/3 a piece..... 24	1	10	0
	27th.	12	15	0
	Bought of Alder Dunn & Co., Newc'tle Goods, as per Invoice :—			
9	Sup. Black Cloth .. @ 15/6 per yard.... 20	15	10	0
✓	" Pilot do..... @ 8/4 per yard 12	5	0	0
	Black Silk @ 3/6 per yard 30	5	5	0
	Fine Linen..... @ 2/3 per yard 20	2	5	0
	Remitted Cash.....	28	0	0
	"			
	Sold to J. Barclay, Derby :—			
8	Glasg. Goods, No. 2, Tweeds. @ 8/9 per yd. 10	4	7	6
✓	Newcastle do., Black Cloth.. @ 21/ per yd. 16	16	16	0
9	Edinbro' do., Scotch Caps .. @ 2/6 a piece. 2	0	5	0
9	Newcastle do., Black Silk .. @ 5/6 per yd. 20	5	10	0
	By Cash received.....	26	18	6
	28th.			
	Bought of W. Wills, Bristol, as per Invoice :—			
10	Tobacco @ 4/2 per lb. 30	6	5	0
✓	Snuff @ 3/7 per lb. 10	1	15	10
	Leaf Ditto @ 2/2 per lb. 40	4	6	8
		12	7	6

Manchester, May 28th, 1857.

Page in Ledg.		£	s.	d.
	Sold to R. Gibson, King-street:—			
1	Port Wine @ 21/0 per gal. ... 20	21	0	0
8	Fine Linen (Dundee).. @ 2/11 per yd.... 60	8	15	0
10	Tobacco, (Bristol) @ 4/6 per lb. 10	2	5	0
✓				
	29th.	32	0	0
	Bought of J. Adams, Bristol, at one month:—			
10	1 hhd. of Sugar @ 47/6 per cwt. 5½	13	1	3
✓				
	Sold to E. Keally, Nottingham:—			
10	Tobacco, (Bristol) .. @ 5/4 per lb..... 20	5	6	8
✓	Snuff, (Bristol). @ 6/6 per lb..... 8	2	12	0
	Leaf, (Bristol)..... @ 4/7 per lb..... 20	4	11	8
	By Cash received.....	12	10	4
	30th.			
	Bought of J. Booth & Co., Denton:—			
11	Hats @ 72/0 per doz. 10	36	0	0
✓				
	Due at two months.			
	Sold to James Langford, Medlock-street:—			
11	Sugar, (Bristol) @ 60/0 per cwt. 3	9	0	0
10				
✓	Due at two months.			

(12)

DAY-BOOK.

Manchester, May 30th, 1857.

Page in Ledg.		£	s.	d.
	Bought of Vance & Co., Leeds :—			
11	Woollen Cloth @ 5/6 per yd..... 100	27	10	0
12	Cashmere @ 3/9 per yd..... 60	11	5	0
✓	Doeskin @ 4/2 per doz..... 50	10	8	4
	Due at three months.	49	3	4
	“			
	Bought of Watson, Armstrong, & Co. :—			
	Lisburn Goods.			
12	Cambric Kerchiefs .. @ 4/6 per doz.... 10	2	5	0
12	Cambric Lawns @ 1/3 per yd. 120	7	10	0
✓	Figured Table Cloths @ 17/6 a piece.... 20	17	10	0
	Due at one month.	27	5	0

THE LEDGER.

DIRECTIONS FOR POSTING AND CLOSING.

We have passed through the various transactions in the Auxiliary and Day-Books, and now come to the most important and critical part of our duty,—the explanation of the Ledger.

The Ledger page is ruled with money columns to the right hand margin, to the left of which, we rule a column for the page in the Day-Book, to show the transactions from which the Ledger post is made. This will at once give a reference to the Day-Book, for comparison, or correction, if necessary. We then rule off a margin on the left hand side of the Ledger page, for the dates, and a column on its right to record the number in the Stock-Book, for reference to that book, in case we have reason to recur to it.

We now take up our Day-Book, and proceed to give instructions for posting from it into the Ledger.

The first account we find in it is, Cash in hand £400. Go to the Ledger, and open an account for *Cash*, by saying, "*Dr. Cash*," written in a legible round hand, in the margin opposite the title. Then place the year, under which write the month, and day of the month, putting the stock number in its column; and in the space in the centre, opposite, say, To amount in Till, £400; placing it in the money columns, and the Day-Book page in its proper column. Return to the Day-Book and place the Ledger page in which the account is opened, in the margin opposite the title of the account, then go to the Index, and under the letter "*C*," write the word "*Cash*," and also Ledger page, and the entry is properly posted.

Again, taking the second entry in the Day-Book for the next example, "*Prints*" bought for ready money. Go to the Ledger, and after ruling a sufficient space for "*Cash*" account, open an account for "*Prints*," and say, "*Dr. Prints*." Open an inner column for the quantity—proceed to the left hand margin and place the date, and stock numbers in their proper places; then say, To Cash, at the rate per, putting the quantity bought, in the inner columns, the Day-Book page opposite,

and the amount in the money columns in the margin. Then go to the Index, and under the letter "P," write "*Prints*," with the number of the Ledger page, in which the account is open. Return to the Day-Book, place the Ledger page in the margin as before directed, and the entry is posted.

When we sell goods, as on the 4th of May, we open an account, and leave a space of two lines, for a reason that will appear in the closing of our accounts, and opposite the date in the margin, say, "*By Cash*" at the rate per,—placing the quantity sold in the inner columns, the Day-Book page in its column, and the amount in the money columns; then mark the margin of the Day-Book in the usual way.

In some accounts, more than one inner column will be found necessary. For instance: in Sheffield Wares, May the 9th, we have Files, Planes, Reaping Hooks, Table Knives, and Pen Knives; a separate inner column for each must be ruled. Taking the article as it stands in the Day-Book, open an account in the Ledger, thus—"Dr. *Sheffield Wares*." After the date in the margin in the Ledger, say, "*To Cash*," for each of the articles separately, at their respective prices, placing each under its proper head, and its amount in the money columns, marking the Day-Book page in its proper place. Then turn to the Index, and enter the title "*Sheffield Wares*," under the letter "S," with the page No. in the Ledger, and the article is duly posted.

These directions apply to all accounts of goods received, of every denomination.

Having posted all the accounts in the Ledger, the next step is, to examine whether such posts have been correctly made. To ascertain this, a careful comparison is made with the Day-Book and Ledger entries, and when found correct the mark ✓ is placed in the margins of both these books, opposite the transaction.

The method of Closing and Balancing the accounts in the Ledger, is the next thing to be considered. Although the Ledger is given in a new form, it will be found easy and intelligible.

Having ascertained the posting to be correct, open an account in the Ledger for *Balance*, and *Profit* and *Loss*. Write "*Dr. Balance*" in the Balance Account. Profit and Loss account may be opened either before or after Balance; but as entries may be required in Profit and Loss before the general Balance, it is recommended to open Profit and Loss

before Balance. To balance Cash Account, ascertain the sum in hand (by referring to the Cash-Book), then go to the Balance Account, and say, *To Cash* for the amount.

On closing the Prints Account, it will be seen that of the 800 yards bought, 600 have been sold, deducting the sales from what was had at first, and 200 yards remain unsold. These 200 yards valued at their first cost, amounts to £5 8s. 4d. We then write down, *By Balance @ 0/6½ per*, placing the 200 yards unsold in the inner, and their value in the outer columns; and then go to the Dr. side of Balance and say, *To Prints, 200 yards, @ 0/6½*, placing their value in the money columns. This sum added to the amount of sales, £20, make £25 8s. 4d.; and as the 800 yards cost £21 13s. 4d., the produce is greater than the first cost,—the difference is the gain. Then go to the account, *and in the space left above the sales, before-mentioned for that purpose*, say, *To Profit and Loss* for the difference; which, added to the first cost, £21 13s. 4d., makes £25 8s. 4d., which balances the money columns. To the 600 yards sold, in the inner columns, add the 200 yards remaining unsold, and this balances the inner columns. Then go to the Profit and Loss Account, and say, *By Prints* for the gain £3 15s. 0d., placing the Ledger page in which the account Prints stands, in the column ruled for that purpose.

The same course is to be taken in the Balancing or Closing of all wares, when a gain has been had. The example given above will be sufficient for all cases that can arise. But should a loss occur, it will be found that the amount of sales will be less than the first cost. In this case, say at the bottom of the account, *To Profit and Loss* for the difference, which added to the amount of sales, will make it equal to the first cost, and the account closes.

Again, taking J. Adams's account, page 10 in the Ledger, he is credited £13 1s. 3d., a sum of course, due him. To close this account say, *To Balance due*, £13 1s. 3d.; then go to the balance and under the Crs., say, *By James Adams due him, June 28th*, £13 1s. 3d., and the account is closed.

The accounts, Booth & Co., Denton,—Vance & Co., Leeds,—and Watson, Armstrong, & Co., Lisburn,—are closed in a similar manner.

In James Langford's account, page 11, will be found a different variety. In this account, James Langford stands indebted £9. To close

this account, instead of saying To balance, as before, say, *By Balance* £9, due at two months, and then under the Drs. in the Balance, say, *To James Langford*, due at two months, £9, placing the Ledger page in its column, and the £9 in the money columns.

Having now fully explained the methods of *Posting* and *Closing* the accounts in the Ledger, we next proceed to direct the closing of Profit and Loss Account.

Add up the sums in the Dr. and Cr. columns, and, if the latter exceeds the former, there has been a gain equal to the difference. This sum we place under the Crs. in the Balance Account, and Profit and Loss is closed.

Then add up all the sums under the head Dr. in Balance Account, and the amount will be found £623 17s. 11½d. which is, in fact, the sum that I possess, and can demand of others. The difference between this and the amount due to others will show the neat stock at the end of the books. To close the account, say, under the Crs., *By Profit and Loss* for neat gain.

Write, By Cash at commencement, £400, which added to the amount due Crs. and gain, the sum will be found equal to the Debits of Balance, which proves the correctness of our Books.

INDEX TO LEDGER.

A	P.	B	P.	C	P.
Adams James	11	Belfast Goods.....	8	Cash	1
Armstrong & Co. ...	13	Bristol Goods	11	Chandlery	7
		Booth & Co.	12		
D	P.	E	P.	F	P.
Devonport Goods.....	3	Edinburgh Goods ...	10	Flour	2
Darlington Goods ...	3				
Dundee Goods	9				
G	P.	H	P.	I	P.
Glasgow Goods, No. 1.	6	Hats.....	12		
Groceries	7				
Glasgow Goods, No. 2.	9				
K	P.	L	P.	M	P.
		Linen Cloth.....	2	Manchester Goods ...	5
		Leicester Goods	4		
		Langford, James.....	11		
		Leeds Goods	12		
		Lisburn Goods	13		
N.	P.	O	P.	P	P.
Newcastle Goods.....	10			Prints	1
				P. Shawls	8
Q	P.	R	P.	S	P.
				Sheffield Wares	2
				Sugar	11
T	P.	V	P.	W	P.
Tea.....	1	Vance & Co.....	12	Wine (Port)	1
Timber	8			Welsh Goods	4
X	P.	Y	P.	Z	P.

(1)

LEDGER.

Manchester.

1857.	Stock No.		Page in D. B.	£	s.	d.
<i>Dr. Cash.</i>						
May 1	✓	To amount in Till	1	400	0	0
		By Profit and Loss		98	8	4½
		* Neat Stock as per Balance.	*15	498	8	4½
<i>Dr. Prints.</i> Yds.						
" 2	✓ 1	To Cash @ 0/6½ per.....	1	21	13	4
	✓	To Profit and Loss.....		8	15	0
		800		25	8	4
" 4	✓	By Cash.. @ 0/8 per.....	1	20	0	0
	✓	By Balance @ 0/6½ per		5	8	4
		800		25	8	4
<i>Dr. Tea.</i> lbs.						
" 3	✓ 2	To Cash @ 2/10½ per.....	1	11	10	0
		To Profit and Loss.....		1	16	8
		80		13	6	8
" 6	✓	By Cash @ 3/4 per.....	1	10	0	0
" 10	✓	By Cash @ 3/4 per.....	2	8	6	8
		80		13	6	8
<i>Dr. Port Wine.</i> Gals.						
" 4	✓	To Cash @ 14/6 per	1	43	10	0
	✓	To Profit and Loss.....		9	0	0
		60		52	10	0
" 7	✓	By Cash @ 15/9 per	1	31	10	0
" 28	✓	By Cash @ 21/0 per	11	21	0	0
		60		52	10	0

LEDGER.

(2)

Manchester.

1857.	Stock No.		Sks.	Page in D. B.	£	s.	d.
May 7	✓ 4	<i>Dr. Flour.</i>					
	✓	To Cash @ 45/6 per	60	1	45	10	0
		By Balance unsold.....	60		45	10	0
" 8	✓ 5	<i>Dr. Linen Cloth.</i>	Yds.				
		To Cash @ 1/9½ per	120	2	10	17	6
		By Balance unsold @ 1/9½ } per }	120		10	17	6
" 9	✓ 6	<i>Dr. Sheffield Wares.</i>					
		To Cash for Files, @ 15/9 per doz.; Planes, @ 24/6 per; R. Hooks, @ 6/10 per; T. Knives, @ 18/9 per; P. Knives, @ 23/0 per.	Files, 10 Planes, 260 R. Hooks, 6 T. Knives, 6 P. Knives, 4	2	41	1	0
	✓	To Profit & Loss..			4	17	1
" 15	✓	By Cash for Files, @ 18/6 per doz.; Planes, @ 40/0 per; R. Hooks, @ 10/6 per; T. Knives, @ 24/0 per; P. Knives, @ 28/0 per....	Files, 8 Planes, 25 R. Hooks, 3 T. Knives, 2 P. Knives, 2	4	20	8	6
	✓	By Balance for Files, @ 15/9 per doz; R. Hooks, @ 6/10 per; T. Knives, @ 18/9 per; P. Knives, @ 23/0 per	Files, 2 Planes, 055 R. Hooks, 3 T. Knives, 2 P. Knives, 2		25	9	7
			Files, 10 Planes, 260 R. Hooks, 6 T. Knives, 6 P. Knives, 4		45	18	1

LEDGER.

(4)

Manchester.

1857.	Stock No.	Dr. Leicester Goods.	Stockings.	S. Kerchiefs.	Gloves.	C. Hose.	C. Gloves.	W. Gloves.	Page in D.B.	£	s.	d.
May 14	9	To Cash for St'kings, @ 18/0 per doz.; S. K'chiefs, @ 30/ per; Gloves, @ 9/ per; C. Hose, @ 8/ per; C. Gloves, @ 9 a pair; W. Do. @ 1/9 do..	12	6	20	30	120	80	3	52	6	0
	✓	To Profit and Loss..								6	0	6
			12	6	20	30	120	80		58	6	6
" 17	✓	By Cash for St'kings, @ 21/6 per doz.; S. K'chiefs, @ 35/ per; Gloves, @ 9/0 per; Hose, @ 10/6 per; C. Yarn, @ 10½ per; W. Yarn, @ 2/1 per.	8	4	15	20	100	30	4	40	7	0
	✓	By Bal. for St'kings, @ 18/0 per doz.; S. K'chiefs, @ 30/ per; Gloves, @ 9/0 per; Hose, @ 8/0 per; C. Gloves, @ 0/9 per; W. Do. @ 1/9 per..	4	2	5	10	20	50		17	19	6
			12	6	20	30	120	80		58	6	6
		<i>Dr. Welsh Goods.</i>										
" 15	10	To Cash for Flannel, @ 1/7 per yd.; Serge, @ 1/1 per; Blankets @ 15/0 per										
	✓	To Profit and Loss								15	8	4
										1	19	2
			40	60	12				3	17	7	6
" 18	✓	By Cash for Flannel, @ 2/2 per; Serge, @ 1/3 per; Blankets, @ 17/6 a pair..	30	40	6				5	11	0	0
		By Balance for Flannel, @ 1/7 per; Serge, @ 1/1 per; Blankets, @ 15/ a pair. ..	10	20	6					6	7	6
			40	60	12					17	7	6

(5)

LEDGER.

Manchester.

1857.	Stock No.	Dr. Manchester Goods.	Mole- skin.	Corduroys.	B. Beaver.	Selecias.	Black Calico.	Doeskin.	S. Vestings.	Page in D. B.	£	s.	d.
May 16	11 ✓	To Cash for Mole- skin, @ 1/9 per yd. ; Corduroys, @ 1/8 per ; Brown Beaver, @ 6/8 per ; Selecias, @ 0/4½ per ; Black Calico, @ 0/7½ per ; Doeskin, @ 4/3 per yd. ; Silk Vestings, @ 3/9 per yd.	24	20	12	30	30	10	9	4	13	1	7
		To Profit and Loss...									2	11	4
			24	20	12	30	30	10	9		15	12	11
" 21	✓	By Cash for Mole- skin, @ 2/2 per yd. ; Corduroys, @ 1/1 per ; Brown Beaver, @ 7/6 per ; Selecias, @ 0/5 per ; Black Calico, @ 0/8 per ; Doeskin, @ 5/6 per yd ; Silk Vestings, @ 4/6 each.	12	20	12	24	24	8	6	6	11	14	8
" 25	✓	By Cash for Mole- skin, @ 3/4 per yd. ; Black Calico, @ /10 per Silk Vestings, @ 7/6 each.	12	0	0	0	6	0	3	9	3	7	6
	✓	By Balance for Sele- cias, @ 0/4½ per ; Doeskin, @ 4/3 per yard.	0	0	0	6	0	2	0		0	10	9
			24	20	12	30	30	10	9		15	12	11

LEDGER.

(6)

Manchester.

1857.	Stock No.		Imp. Quilts.	B. Orleans.	D. Napkins.	B. Mohair.	B. Muslin.	S. Quilts.	Page in D.B.	£	s.	d.
		<i>Dr. Glasgow Goods, No. 1.</i>										
May 18	✓ 12	To Cash for Imperial Quilts, @ 4/11 per pair; Black Orleans, @ 0/5 per yard; Diaper Napkins, @ 0/9 each; Black Mohair, @ 0/11 per yard; Black Mus- lin, @ 0/5 per yard; Spotted Quilts, @ 8/4 each.....	12	60	24	30	80	6	5	10	12	10
		To Profit and Loss.....								1	15	10
			12	60	24	30	80	6		12	8	8
" 22	✓	By Cash for Imperial Quilts, @ 5/6 per pair; Black Orleans, @ 0/7 per yard; Diaper Nap- kins, @ 1/1 each; B. Mohair, @ 0/10 per yard; Black Muslin @ 0/8 per yard; Spotted Quilts, @ 9/6 each....	10	50	12	24	60	4	7	9	15	2
	✓	By Balance for Impe- rial Quilts, @ 4/11 per pair; Black Orleans, @ 0/5 per yard; Dia- per Napkins, @ 0/9 each; Black Mohair, @ 0/11 per yard; B. Muslin, @ 0/5 per yd; Spotted Quilts, @ 8/4 each.....	2	10	12	6	20	2		2	13	6
			12	60	24	30	80	6		12	8	8

(7)

LEDGER.

Manchester.

1857.	Stock No.		Soap.	Candles.	Moulds.	Starch.	Blue.	Soda.	Pind.B.	£	s.	d.
<i>Dr. Chandlery.</i>												
May 20	✓ 13	To Cash for Soap, @ 0/4 per; Candles, @ 8/0 per; Moulds, @ 9/0 per; Starch, @ 0/3 per; Blue, @ 4/3 per; Soda, @ 0/1 per.	40	6	10	60	20	60	6	12	16	4
	✓	To Profit and Loss ..								1	17	9½
			40	6	10	60	20	60		14	14	1½
" 23	✓	By Cash for Soap, @ 0/5 per; Candles, @ 4/6 per; Moulds, @ 10/1 per; Starch, @ 0/3½ per; Blue, @ 5/2 per; Soda, @ 0/1½ per.	30	5	8	40	18	47½	8	12	10	3
	✓	By Balance for Soap, @ 0/4 per; Candles, @ 8/0 per; Moulds, @ 9/0 per; Starch, @ 0/3 per; Blue, @ 4/3 per; Soda, @ 0/1 per.	10	1	2	20	2	12½		2	3	10½
	✓		40	6	10	60	20	60		14	14	1½
<i>Dr. Groceries.</i>												
" 21	14	To Cash for Coffee, @ 1/10 per; Raisins, @ 1/6; Figs, @ 0/8; Cocoa, @ 1/0; Tea, @ 3/4½.	600	300	92	60	128		6	59	19	4
	✓	To Profit and Loss....								1	9	8
			600	300	92	60	120			61	9	0
" 23	✓	By Cash for Raisins, @ 0/8 per; Figs, @ 0/10 per; Cocoa, @ 1/2 per.	0	90	48	40	0	8	8	7	6	8
	✓	By Bal. for Coffee, @ 1/10 per; Raisins, @ 1/6; Figs, @ 0/8; Cocoa, @ 1/0; Tea, @ 3/4½.	600	210	44	20	128			54	2	4
			600	300	92	60	128			61	9	0

SINGLE ENTRY.

71

LEDGER.

(8)

Manchester.

1857.	Stock No.		Mahogany.	Dale.	Page in D.B.	£	s.	d.		
May 21	15 ✓	<i>Dr. Timber.</i>								
		To Cash for Mahogany, @ 1/7 } per ; Dale, @ 0/4½ per..... } By Balance	50	577½	7	14	15	10		
			50	577½		14	15	10		
“ 22	16 ✓	<i>Dr. Paisley Shawls.</i>								
		To Cash for Shawls, @ 35/ each. } By Balance @ 35/0	24	24	7	42	0	0		
			24	24		42	0	0		
“ 22	17 ✓	<i>Dr. Belfast Goods.</i>								
		To Cash for Yarn, @ 1/3 per lb.; Sheet- ing, @ 1/9 per yard ; Flax, @ 8/6 per stn. ; Tow, @ 15/0 per cwt. }	Yarn.	Sheeting.	Flax.	Tow.	7	47	15	0
			400	100	20	10				
“ 24	✓	To Profit and Loss. . .					25	1	4	
			400	100	20	10		72	16	4
“ 24	✓	By Cash for Yarn, @ 2/1½ per lb.; Sheet- ing, @ 3/6 per yard ; Flax, @ 9/10 per stone. }	320	100	10	0	9	57	1	4
		By Balance for Yarn, @ 1/3 per ; Flax, @ 6/6 per ; Tow, @ 15/0 per..... }	80	0	10	10		15	15	0
			400	100	20	10		72	16	4

(9)

LEDGER.

Manchester.

1857.	Stock No.		Hemp.	Canvas.	C. Linen.	Sacking.	Page in D. B.	£	s.	d.
<i>Dr. Dundee Goods.</i>										
May 24	18	To Cash for Hemp, } @ 0/8 per lb.; Can- vas, @ 1/5 per yard; C. Linen, @ 0/10 per yard; Sacking, @ 0/9 per yard.....	224	120	70	80	8	21	17	8
	✓	To Profit and Loss...						6	5	0
			224	120	70	80		28	2	8
" 28	✓	By Cash for Linen, } @ 2/11 per yard....	0	0	60	0	11	8	15	0
		By Balance for Hemp, @ 0/8 per lb.; Can- vas, @ 1/5 per yard; C. Linen, @ 0/10 per yard; Sacking, @ 0/9 per yard.....	224	120	10	80		19	7	8
			224	120	10	80		28	2	8
<i>Dr. Glasgow Goods, No. 2.</i>										
" 25	19	To Cash for T. Plaid, @ 4/6 per; Tweed, @ 5/9 per; P. Shawls, @ 7/2 per; Cameronians, @ 6/8 per.....	40	30	24	24	9	34	4	6
	✓	To Profit and Loss.....						1	10	0
			40	30	24	24		35	14	6
" 27	✓	By Cash for Tweed, @ 8/9 per yard.....	0	10	0	0	10	4	7	6
	✓	By Balance for T. Plaid, @ 4/6 per; Tweed, @ 5/9 per; Shawls, @ 7/2 per; Cameronians, @ 6/8 per.....	40	20	24	24		31	7	0
			40	30	24	24		35	14	6

LEDGER.

(10)

Manchester.

1857.	Stock No.		S. Camb.	Fustians.	H. Caps.	P. in D.B.	£	s.	d.
		<i>Dr. Edinburgh Goods.</i>							
May 26	✓ 20	To Cash for Scotch Cambrics, @ 2/9 per yd.; Fustians, @ 0/9 per yd.; Highland Caps, @ 1/3 a piece...	60	80	24	10	12	15	0
	✓	To Profit and Loss					0	2	6
			60	80	24		12	17	6
" 27	✓	By Cash for Scotch Caps, @ 2/6 a piece	0	0	2	10	0	5	0
	✓	By Balance for Cambrics, @ 2/9 per yard; Fustians, @ 0/9 per yard; Caps, @ 1/3 a piece	60	80	22		12	12	6
			60	80	24		12	17	6
		<i>Dr. Newcastle Goods.</i>							
" "	✓ 21	To Cash for Black Cloth, @ 15/6 per yard; Pilot Cloth, @ 8/4 per; B. Silk, @ 3/6 per; F. Linen, @ 2/3 per.....	20	12	30	20	28	0	0
	✓	To Profit and Loss					6	8	0
			20	12	30	20	34	8	0
" "	✓	By Cash for Black Cloth @ 21/0 per yard.....	16	0	0	0	16	16	0
		By Cash for B. Silk @ 5/6 per yard	0	0	20	0	5	10	0
	✓	By Balance for B. Cloth, @ 15/6 per; P. Cloth, @ 8/4 per; Silk, @ 3/6 per; F. Linen @ 2/3 per	4	12	10	20	12	2	0
			20	12	30	20	34	8	0

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LEADER.

Washington.

1357.	Book No.	Dr. Bristol Goods.	Tobacco Smuff. Leaf. P. Ind. B.	f	s	d.
May 26	22	To Cash for Tobacco. @ } 42 per lb.: Smuff. @ 3.7 } per lb.: Leaf Tobacco. @ } 22 per lb.	3010 40 13	13	7	6
		To Profit and Loss		4	13	4
			3010 40	17	5	10
		By Cash for Tobacco. @ } 46 per lb.	13 @ 0 11	3	5	0
		By Dime dime. @ 54 per: } Smuff. @ 66 per: Leaf. @ } 47 per.	20 5 20	13	10	4
		By Balance for Smuff. @ } 37 per lb.: Leaf Tobacco. } @ 22 per lb.	0 2 30	3	10	6
			3010 40	17	5	10
Dr. Sugar.			Cwt.			
" 29	23	To James Adams, @ 47 6 } per cwt.	5 1/2 11	13	1	3
	✓	To Profit and Loss		1	17	6
			5 1/2	14	18	9
" 30	✓	By J. Langford @ 60 0 per..	3 11	9	0	0
	✓	By Balance, @ 47 6 per.	2 1/2	5	18	9
			5 1/2	14	18	9
Credit James Adams.						
" 29	✓	For Sugar, @ 47 6 per cwt., at } 1 month	11	13	1	3
	✓	By Balance for Sugar		13	1	3

LEDGER.

(12)

Manchester.

1857.	Stock No.		Page in D. B.	£	s.	d.
		<i>Dr. Hats.</i> Doz.				
May 30	24	To Booth & Co., Denton, } @ 72/0 per dozen..... }	11	36	0	0
	✓	By Balance, @ 72/0 per..		36	0	0
	✓					
		<i>Credit Booth & Co., Denton.</i>				
" 30	✓	By Hats, at two months	11	36	0	0
	✓	To Balance.....		36	0	0
		<i>Dr. James Langford.</i>				
" 30	✓	To Sugar, at two months.....	11	9	0	0
	✓	By Balance.		9	0	0
		<i>Dr. Leeds Goods.</i>				
" 30	25	To Vance & Co., } Leeds, for Wool- } en Cloth, @ 5/6 } per; Cashmere, @ } 3/9 per; D'skin, } @ 4/2 per..... }	12	49	3	4
	✓					
		W. Cloth. Cashmere. D'skin. 100 60 50				
	✓	By Balance		49	3	4
		<i>Cr. Vance & Co., Leeds.</i>				
" 30	✓	By Leeds Goods, at three months.	12	49	3	4
		To Balance.		49	3	4

(13)

LEDGER.

Manchester.

1857.	Stock No.		C. K'chiefs.	C. Lawns.	T. Cloths.	Page in D. B.	£	s.	d.
<i>Dr. Lisburn Goods.</i>									
May 30	✓ 26	To Watson Armstrong and Co., Lisburn, for Cambric Kerchiefs, @ 4/6 per dozen; Cam- bric Lawns, @ 1/3 per yard; Table Cloths, @ 17/6 each.....	10	120	20	12	27	5	0
	✓	By Balance as above	10	120	20		27	5	0
<i>Cr. Watson Armstrong & Co., Lisburn.</i>									
" 30	✓	By Lisburn Goods, at one month.				12	27	5	0
	✓	To Balance.					27	5	0

SINGLE ENTRY.

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PROFIT AND LOSS.

(14)

Manchester.		Dr.			Cr.		
		£	s.	d.	£	s.	d.
✓	By Prints				1	3	15 0
✓	By Tea				1	1	16 8
✓	By Port Wine				1	9	0 0
✓	By Sheffield Wares				2	4	17 1
✓	By Davenport Goods				3	1	2 10
✓	By Darlington Goods				3	15	19 10
✓	By Leicester Goods				4	6	0 6
✓	By Welsh Goods				4	1	19 2
✓	By Manchester Goods				5	2	11 4
✓	By Glasgow Goods, No. 1...				6	1	15 10
✓	By Chandlery				7	1	17 9½
✓	By Groceries				7	1	9 8
✓	By Belfast Goods				8	25	1 4
✓	By Dundee Goods				9	6	5 0
✓	By Glasgow Goods, No. 2...				9	1	10 0
✓	By Edinburgh Goods				10	0	2 6
✓	By Newcastle Goods				10	6	8 0
✓	By Bristol Goods				1	4	18 4
✓	By Sugar				11	1	17 6
						98	8 4½

15.

BALANCE

Manchester		Dr.			Cr.		
		£	s	d	£	s	d
1857-							
	<i>Dr. Balance</i>						
✓	To Cash in H.L.	1	141	4	5		
✓	To Prints, for 300 yards) @ 0 8½ per.)	1	5	5	4		
✓	To Flour in hand, 46) sacks, @ 45 6 per.)	2	45	10	0		
✓	To Linen Cloth, 120 yds.) 1 9½ per.)	2	10	17	6		
✓	To Sheffield Wares, 2 doz. Files, @ 15 9 per; R. Hooks, 55 doz. @ 6 10 per; T. Knives 3 doz.; @ 18 9 per; P. Knives, @ 23 0 per.	2	25	9	7		
✓	To Devonport Goods, 70 lbs. of Tobacco, @ 3 5 per lb.; Snuff, 12 lbs. @ 4 7 per; Paper, 20 rma., @ 21 0 per; Prints, 2 doz., @ 21 0 per.	3	33	12	10		
✓	To Leicester Goods, 4 doz. Stockings, @ 18 0 per; 2 doz. S. Kerchiefs, @ 30/0 per; 5 doz. Gloves, @ 9 0 per; 10 doz. C. Hose, @ 8 0 per; 20 doz. C. Gloves, @ 0/9 per; 50 doz. W. Gloves, @ 1/9 per.	4	17	19	6		
✓	To Welsh Goods, 10 yds. Flannel, @ 1/7 per; 20 yds. Serge, @ 1/1 per; 6 Blankets, @ 15/0 per.	4	6	7	6		
	Carried over....		286	9	11		

BALANCE.

(16)

Manchester.		Dr.			Cr.		
		£	s.	d.	£	s.	d.
1857.	<i>Dr. Balance.</i>						
	Brought forward	286	9	11			
✓	To Manchester Goods, 6 yds. Seleacias, @ 0/4½ per; 2 yds. Doeskin, @ 4/8 per.	5	0	10	9		
✓	To Glasgow Goods, No. 1, 2 Quilts, @ 4/11 per; 10 yds. B. Orleans, @ 0/5 per; 12 D. Napkins, @ 0/9 per; 6 yds. B. Mohair, @ 0/11 per; 20 yds. B. Muslin, @ 0/5 per; 2 Spd. Quilts, @ 8/4 per	6	2	13	6		
✓	To Chandlery: 10 lb of Soap, @ 0/4 per; 1 doz. Candles, @ 0/8 per; 2 doz. Moulds, @ 0/9 per; 20 lbs. Starch, @ 0/3 per; 2 lbs. Blue, @ 4/8 per; 12½ lbs. Soda, @ 0/1 per	7	2	3	10½		
✓	To Groceries, 600 lbs. Coffees, @ 10/ per; 210 lbs. Raisins, @ /6 per; 44 lbs. Figs, @ /8 per; 20 lbs. Cocoa, @ 1/0 per; 128 lbs. Tea, @ 3/4 per.	7	54	2	4		
✓	To Timber: 50 feet of Mahogany, @ 1/7 per; Dale Plank, 577½ feet, @ 0/4½ per	8	14	15	10		
✓	To Paisley Shawls: 24, @ 35/0 each.	8	42	0	0		
	Carried over	402	16	2½			

(17)

BALANCE.

Manchester.		Dr.			Cr.		
		£	s.	d.	£	s.	d.
1857.	<i>Dr. Balance.</i>						
	Brought forward	402	16	2½			
✓	To Belfast Goods, 80 lbs. Yarn, @ 1.3 per; 10 stone Flax, @ 6.6 per; 10 cwt. Tow, @ 15.0 per	8	15	15 0			
✓	To Dundee Goods, 224 lbs. Hemp, @ 0.8 per; 120 yds. Canvas, @ 1.5 per; 10 yds. C. Linen, @ 0.10 per; 80 yds. Sacking, @ 0.9 per	9	19	7 8			
✓	To Glasgow Goods, No. 2, 40 yds. Plaid, @ 4.6 per; 20 yds. Tweed, @ 5.9 per; 24 Shawls, @ 7.2 per; 24 Cameronians, @ 6.8 per	9	31	7 0			
✓	To Edinburgh Goods, 60 yds. Cambric, @ 2.9 per; 80 yds. Fustian, @ 0.9 per; 22 Caps, @ 1.3 per	10	12	12 6			
✓	To Newcastle Goods, 4 yds. B. Cloth, @ 15.6 per; 12 yds. P. Cloth, @ 8.4 per; 10 yds. B. Silk, @ 8.6 per; 20 yds. F. Linen, @ 2.3 per yard	10	12	2 0			
✓	To Bristol Goods, 2 lbs. Snuff, @ 3.7 per; 20 lbs. L. Tobacco, @ 2.2 per	11	2	10 6			
✓	To Sugar, 2½ cwt., @ 47.6 per	11	5	18 9			
	Carried over	502	9	7½			

SINGLE ENTRY.

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LEDGER.

(18)

Manchester.

1857.		P. in L.	£	s.	d.	£	s.	d.
	<i>Dr. Balance.</i>							
	Brought forward		502	9	7½			
✓	To Hats, 10 doz., @ 72/ } per	12	36	0	0			
✓	To Jas. Langford, due } @ 2 months.....	11	9	0	0			
✓	To Leeds Goods, 100 } yds. W. Cloth, @ 5/6 } per; 60 yds. Cashmere, } @ 3/9 per; 50 yds. Doe- } skin, @ 4/2 per	12	49	3	4			
✓	To Lisburn Goods, 10 } doz. Cam. Kerchiefs, @ } 4/6 per; 120 yds. Cam. } Lawn, @ 1/3 per; 20 T. } Cloths, @ 17/6 per	13	27	5	0			
	<i>Crs.</i>							
✓	By Jas. Adams, Bristol, } due 28th June.....	11				13	1	3
✓	By Booth & Co., Denton, } due 30th July	12				36	0	0
✓	By Vance & Co., Leeds, } due 30th August.....	12				49	3	4
✓	By Watson Armstrong, } Lisburn, due 30th June.	13				27	5	0
✓	By Cash at commence- } ment.....					125	9	7
	Neat gain this month					400	0	0
						98	8	4½
			623	17	11½	623	17	11½

DOUBLE ENTRY.

OBSERVATIONS.

At the commencement of our work we gave general rules to carry on a regular set of books by Double Entry,—beginning with our Waste-Book form,—then giving an explanation of our Journal with rules for journalizing. In page 13, we have ruled our Journal with double money columns, for Dr. and Cr., which will answer all the purposes of the small traders, as they will see, at one view, the debit and credit of every account, and can, in an instant, strike a Balance and furnish an account to any of their customers. By this simple process, they will know their receipts and disbursements at the end of every day's dealing. In page 15, we have also fully explained the Ledger, with general rules for posting and closing the accounts, with the form of the Ledger for the foregoing accounts in the preceding Waste-Book, at the same time, leaving the accounts open for the practice of the student under the guidance of the judicious teacher. The examples being so very concise, we think the student will have little difficulty in attaining a knowledge of our system. We wish particularly to impress the study of the first principles of Book-keeping on the minds of our young friends. For this purpose we have given an explanation of a simple form of Trial Balance, which will be found fully illustrated in page 19. We next gave an explanation of Cash Account, Wares Proper, a common Personal Account, Bills Receivable and Payable, with rules for Posting and Closing these accounts, which should be studied with great care.

In order not to embarrass the student, we refrained from making a formal closing of the accounts through which we have passed; but in the set now about to be entered upon, a regular system of Balance will be found, with rules for closing such accounts as have not already been given.

To render the system more easy and intelligible, we consider two months' transactions sufficient for the student, in order that the important part of the subject may become easy and familiar to him; and, from the manner in which we treat the system, we have little doubt the pupil will become perfectly competent to understand the nature of the Books and the manner of closing the accounts, when this set shall have been passed through.

SELF-INSTRUCTING BOOK-KEEPING.

WASTE-BOOK.

Manchester, May 1st, 1857.

	£	s.	d.
1 Have in Cash to commence business	1000	0	0
2nd.			
1 Paid W. Brown, Liverpool, for 5 bales Cotton, each 2500 lbs., @ 0 7½ per lb. £78 2 6 } Carriage, Portorage, &c. 3 0 0 }	81	2	6
3rd.			
1 Bought of Thos. Bazley, Water-st., for Cash, 500 lbs. Cotton Yarn, @ 1/6 per	37	10	0
4th.			
1 Paid Bright & Co., Cannon-street, for 400 yds. carpetting, @ 3/0 per	60	0	0
"			
Paid Henry Bannerman & Sons, York-street, for—			
1 200 yds. Cotton Prints..... @ 8½ per ..	7	5	10
80 yds. Book Muslin @ 9½ per ..	3	3	4
120 yds. Chintz.... @ 7½ per ..	3	17	6
20 doz. Silk Kerchiefs @ 36/ per ..	36	0	0
30 pieces Gingham, 40 yds. each, @ 1/1 per ..	65	0	0
	115	6	8
5th.			
1 Bought of the Glasgow Iron Co., for Cash:—			
20 tons Gartsherrie Iron @ 80/ per	80	0	0
10 do. Brands @ 78/ per	39	0	0
10 do. Do., No. 2 @ 77/6 per ..	38	15	0
5 do. Hoop @ 190/ per ..	47	10	0
7 do. Nail Road @ 170/ per ..	59	10	0
8 do. do. Crown @ 170/ per ..	68	0	0
	382	15	0

Manchester, May 6th, 1857.

	P. in J.		£	s.	d.
✓	1	Paid J. Fletcher & Co., Hanging Ditch, for—			
		10 sacks of Flour @ 47/6 per.....	23	15	0
		6 qrs. of Wheat @ 52/9 per.....	15	16	6
		3 sacks of Oatmeal..... @ 27/6 per.....	4	2	6
			43	14	0
		8th.			
✓	2	Sold for Cash, to Ashworth & Sons, Tib-street, 2000 lbs Cotton, @ /9 per lb.	75	0	0
		9th.			
✓	2	Sold for Cash, to Robert Gilroy, Engineer, Castlefield Works—			
		5 tons Gartsherrie Iron @ 90/ per....	22	10	0
		5 do. Brands do. @ 85/ per....	21	5	0
		5 do. Do., No. 2 @ 84/ per....	21	0	0
			64	15	0
		11th.			
✓	2	Received from F. A. S. Witter, George-street, (late of New York,) for—			
		200 yds. Carpetting, @ 3/6 per.....	35	0	0
		“			
✓	2	Paid James Brown & Co., Canon-st., for—			
		100 yds. Broadcloth..... @ 4/6 per	22	10	0
		50 do. Tweed @ 3/6 per	8	15	0
		120 do. Fine Linen @ 2/1 per	12	10	0
		12 pair Blankets..... @ 15/6 per ..	9	6	0
		80 yds. Beaver @ 8/6 per	34	0	0
		90 do. Moleskin..... @ 1/3 per	5	12	6
			92	13	6

(8)

WASTE-BOOK.

Manchester, May 12th, 1857.

	P. in J.		£	s.	d.
✓	2	Paid Findlater & Mackey, Ducie-st., for— 20 doz. Port Wine @ 30/ per 20 doz. Sherry Do. @ 28/ per 15 doz. Champagne..... @ 60/ per 50 gals. Whiskey..... @ 10/6 per.....	30 28 45 26	0 0 0 5	0 0 0 0
			129	5	0
		14th.			
✓	2	Paid C. Macintosh & Co., Cambridge-st., for— 40 yds. Artificial Leather, for Card backs, @ } 7/4½ per } 40 do. for Printing @ 6/3 per. 100 ft. Locomotive Piping @ 4/0 per. 100 lbs. Flap Valves for Steamers, @ 3/9 per.	14 12 20 18	16 10 0 15	0 0 0 0
			66	1	0
		16th.			
✓	8	Bought of J. Robinson Kay, Canon-street— 1000 yds. Calico..... @ 6½ per.... 2000 yds. Sheeting, Wide.... @ 1/5 per.... 20 pieces Long Cloth..... @ 25/9 per .. To pay at Two Months.	28 141 25	2 13 15	6 4 0
			195	10	10
		17th.			
✓	8	Bought of Kendal, Milne, & Faulkner, Deansgate— 200 yds. Cotton Prints..... @ 8½ per 50 Silk Mantles @ 9/6 per 5 doz. Gloves @ 30/ per 60 yds. Figured Stuff..... @ 1/6 per To pay at Two Months.	7 23 7 4	1 15 10 10	8 0 0 0
			42	16	8

Manchester, May 18th, 1857.

	P. H. J.		£	s.	d.
		Bought of Rylands & Sons, Market-street, for Cash—			
✓	8	200 yds. Fustians @ 1/3 per	12	10	0
		300 yds. Grey Calico @ 1/4½ per	5	18	9
		120 yds. Black do. @ 7/1 per	8	15	0
			22	3	9
		19th.			
		Received from James Taylor, for the following sold him—			
✓	8	50 yds. Broadcloth..... @ 7/6 per	18	15	0
		40 yds. Tweeds @ 4/6 per	9	0	0
		100 yds. Fine Linen @ 2/4 per	11	13	4
		60 yds. Brown Beaver .. @ 10/6 per	31	10	0
		70 yds. Moleskin @ 1/9 per	6	2	6
			77	0	10
		20th.			
		Sold to Hugh M'Kendrick, for Cash—			
✓	8	15 doz. Port Wine @ 35/ per	26	5	0
		10 doz. Sherry @ 33/ per	16	10	0
		10 doz. Champagne..... @ 65/ per	32	10	0
		20 gals. Whiskey..... @ 12/10 per	12	16	8
			88	1	8
		21st.			
		Received from William Adamson, for—			
✓	4	30 yds. Card Back Leather.... @ 10/6 per ..	15	15	0
		30 yds., for Printing @ 8/4 per ..	12	10	0
		80 feet of Piping..... @ 4/9 per ..	19	0	0
		60 lbs. Flap Valves @ 4/2 per ..	12	10	0
			59	15	0

WELSH-ROOM

RECEIPTS FOR THE YEAR.

			£	s	d
Received from J. J. & I. Thomas, London—					
✓	200 yds. Linen	@ 1 10 per	20	10	0
✓	50 yards Linen	@ 1 10 per	5	10	0
✓	50 yards Linen	@ 1 10 per	5	10	0
To pay to J. J. & I. Thomas			30	20	0
			30	20	0
Received from J. J. & I. Thomas, London—					
✓	200 yds. Linen	@ 1 10 per	20	10	0
✓	50 yards Linen	@ 1 10 per	5	10	0
✓	50 yards Linen	@ 1 10 per	5	10	0
			30	20	0
Received from William Jenkins, London—					
✓	200 yards Carpeting	@ 1 10 per	20	10	0
			20	10	0
Received from Thomas Jenkins—					
✓	200 yds. Linen	@ 1 10 per	20	10	0
✓	50 yds. Linen	@ 1 10 per	5	10	0
✓	50 yds. Linen	@ 1 10 per	5	10	0
To pay to J. J. & I. Thomas			30	20	0
			30	20	0
Received from Cash, from Jenkins Jones, Welshpool—					
✓	100 yards Wool, (2400 lb.)	@ 1 10 per	100	0	0
✓	1000 yards Linen	@ 2 0 per	200	0	0
			300	0	0

Manchester, May 29th, 1857.

	P. in J.		£	s.	d.
		Received for the following Goods, sold James Wrigley, Leeds, viz. :—			
✓	6	200 yds. Cotton Prints @ /10½ per ..	8	15	0
		40 Silk Mantles @ 13/6 each..	27	0	0
		4 doz. Gloves..... @ 35/0 per ..	7	0	0
		60 yds. Figured Stuff @ 2/1 per....	6	5	0
			49	0	0
		30th.			
		Sold for ready money, to Thomas Haggie, Bradford—			
✓	6	200 yds. Fustians..... @ 1/9 per	17	10	0
		250 yds. Calico..... @ 0/5½ per.....	5	9	4½
			22	19	4½
		31st.			
		Received for the following Goods, from Acaster & Dale, York, viz. :—			
✓	6	500 yds. Linen @ 2/2 per	54	3	4
		42 pieces Kerseys @ 90/ per	189	0	0
		40 do. Lawn @ 60/ per	120	0	0
			363	3	4
		"			
✓	6	Received this month per Cash-Book	925	2	2½
		"			
✓	6	Paid this month per Cash-Book	1290	11	5
		June 1st.			
		Received from W. Matthews, Plymouth, for the following sold him, viz:—			
✓	6	India Rubber, 10 yds. A. Leather, @ 12/6 per.	6	5	0
		" 20 ft. Piping @ 6/3 per.	6	6	0
		" 40 lb. Valves @ 4/6 per.	9	0	0
			21	10	0

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WASTE-BOOK.

Manchester, June 2nd, 1857.

	P. in J.		£	s.	d.
		Sold to James Moody, Truro, Cotton Goods for Cash—			
✓	7	370 yds. Calico, @ $0/7\frac{1}{2}$ per yard.....	11	11	3
		1000 yds. Sheeting, @ $1/8$ per yard	83	6	8
			94	17	11
		“			
✓	7	Received from J. Roby, Bradford, for Wool— 5 packs, 1200 lbs. @ $2/3$ per lb.	135	0	0
		3rd.			
✓	7	Bought of Henderson & Jackson, Edinburgh— 120 gals. Scotch Whiskey, @ $11/10$ per gal... To pay at two months.	71	0	0
		“			
✓	7	Paid for a hhd. of Y.C. Tallow— $5\frac{1}{2}$ cwt. @ $97/3$ per cwt.....	10	4	$10\frac{1}{2}$
		Cash on receipt.			
		6th.			
✓	7	Bought 3 hhds. of Sugar, Barbadoes,— Weight, 17cwt. 3qrs. @ $56/0$ per cwt, Tare, } 56 lbs. per hhd..... } Paid Cash.	48	6	0
		7th.			
✓	8	Bought from Tasker & Co., Gloucester. 1 puncheon of Rum, 84 gals. @ $13/10$ per gal. My acceptance at two months.	58	2	0

Manchester, June 7th, 1857.

P. in J.		£	s.	d.
	Sold to Buchanan & Co., Glasgow—			
✓ 8	3 cwt. Tallow..... @ 68/0 per.....	9	9	0
	10 cwt. Sugar @ 80/0 per.....	80	0	0
	My Acceptance at Two Months.	39	9	0
	8th.			
	Bought of Henry Quinn & Co., London—			
✓ 8	600 lbs. Fine Wool @ 2/7 per	77	10	0
	500 yds. Woollen Cloth @ 15/9 per ..	398	15	0
	300 yds. Chintz @ 2/11 per....	43	15	0
	200 yds. Silk @ 7/6 per	75	0	0
	My Acceptance at Two Months.	590	0	0
	10th.			
	Paid Bolitho & Sons, Penzance, for—			
✓ 8	200 lbs. Upper Leather @ 1/11 per	19	3	4
	120 lbs. Calf Skin @ 2/7 per	15	10	0
	300 lbs. Sole Leather..... @ 2/2 per	32	10	0
		67	3	4
	11th.			
	Bought of Haggie Brothers, Newcastle-on-Tyne.			
✓ 9	10 cwt. Hemp. (1120 lbs.).. @ 1/2 per lb. ..	65	6	8
	5 cwt. Cable @ 7/2/8 per cwt.	35	13	4
	To pay at Three Months.	101	0	0

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WASTE-BOOK.

Manchester, June 12th, 1857.

P. in J.		£	s.	d.
	Bought of Hirst & Bromley, Leeds.			
✓ 9	220 yds. of Broadcloth @ 9/6 per yard	104	10	0
	100 yds. of Tweed, .. @ 3/6 per yard	17	10	0
	80 yds. of Beaver, .. @ 6/6 per yard	26	0	0
	My acceptance at one month.			
		148	0	0
	13th.			
	Bought 20 quarters of Wheat, @ 47/6 per, and sold it immediately @ 50/0 per.—			
✓ 9	Gained	2	10	0
	15th.			
	Paid Marshall & Co., Leeds, for—			
✓ 9	960 lbs. Linen Yarn, @ 1/1 per lb.	52	0	0
	1200 lbs. Hemp @ 0/10 per lb.	50	0	0
	120 cwt. Flax @ 50/6 per cwt.	303	0	0
		405	0	0
	16th.			
	Bought of Baggs & Co., Bristol.—			
✓ 9	3 hhds. of Sugar, 42 cwt. 2 qrs. @ 45/9 per.	97	4	4½
	10½ cwt. Refined Sugar, ... @ 56/0 per.	29	8	0
	200 lbs. Lump Sugar, ... @ 0/6½ per.	5	8	4
	My acceptance at one month.			
		132	0	8½

Manchester, June 17th, 1857.

	P. in l.		£	s.	d.
		Bought of Wren & Sons, Stockton-on-Tees—			
✓	10	100 sacks Flour @ 41/6 per	207	10	0
		20 qrs. Wheat @ 45/9 per	45	15	0
		30 cwt. Bran @ 8/9 per	13	2	6
		20 sacks Oatmeal @ 27/6 per	27	10	0
		To pay at Two Months.	293	17	6
		18th.			
		Paid Holdsworth & Co., Bradford, for—			
✓	10	500 yds. Stuff @ 0/10½ per	21	17	6
		200 yds. Alpaca @ 1/2 per	11	13	4
		300 yds. Merino @ 1/9 per	26	5	0
		80 yds. Coburgs @ 1/5 per	5	13	4
			65	9	2
		19th.			
		Bought of Peek Brothers, London—			
✓	10	3 chests Congou Tea, 204 lbs. @ 2/5 ..	24	13	0
		4 do. Souchong, 180 lbs. @ 2/6 ..	22	10	0
		2 do. Gunpowder, 136 lbs. @ 3/3 ..	22	2	0
		My Acceptance at One Month.	69	5	0
		20th.			
		Received from Edward Thew, Alnwick, for the following sold him—			
✓	10	60 sacks Flour @ 54/6 per	163	10	0
		16 qrs. Wheat @ 52/3 per	41	16	0
		20 sacks Oatmeal @ 32/6 per	32	10	0
			237	16	0

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WASTE-BOOK.

Manchester, June 21st, 1857.

	P.in J.		£	s.	d.
✓	10	Sold to Thomas Sharpe, Burnley—			
		200 yds. of Broadcloth, @ 12/6 per yard.	125	0	0
		80 yds. of Tweed, ... @ 5/6 per yard.	22	0	0
		60 yds. of Beaver, ... @ 8/6 per yard.	25	10	0
		To pay at Two Months.			
			172	10	0
		“			
✓	11	Sold to William Baker, Oldham-street—			
		500 lbs. of Wool, ... @ 2/10 per lb.	70	16	8
		400 yds. of Woollen Cloth. @ 17/6 per yard ..	350	0	0
		200 yds. of Chintz, ... @ 3/3 per yard ..	32	10	0
		150 yds. of Silk, ... @ 8/6 per yard ..	63	15	0
			517	1	8
		Cash in part £150 0 0			
		Draft on Brooks & Co.,			
		Bankers, @ sight.. 367 1 8			
		23rd.			
✓	11	Received from Thomas Maguire, Medlock-st., for Tea, sold him, viz:—			
		3 chests, 204 lbs. Congou .. @ 2/9 per lb.	28	1	0
		2 chests, 180 lbs. Souchong .. @ 3/5 per lb.	30	15	0
		1 chest, 68 lbs. Gunpowder .. @ 4/6 per lb.	15	6	0
			74	2	0
		24th.			
✓	11	Sold to Robert Middleton, St. Mary's Gate, for Cash—			
		Leather, 200 lbs. upper, @ 2/8 per lb.	22	10	0
		“ 120 lbs. calf, .. @ 2/10 per lb.	17	0	0
		“ 300 lbs. sole, . @ 2/5 per lb.	36	5	0
			75	15	0

Manchester, June 25th, 1857.

P. M.			£	s.	d.
		Received from Joseph Miller, Belfast, for the following Goods, viz. :—			
✓ 11		400 yards Stuff..... @ 1/3 per	25	0	0
		200 do. Alpaca..... @ 1/8 per	16	13	4
		200 do. Merino @ 2/6 per	25	0	0
		80 do. Coburgs @ 2/2 per	8	13	4
			75	6	8
		26th.			
		Bought of John Heney, Belfast—			
✓ 12		30 firks. Butter, 56 lbs. each, 1880			
		lbs., @ 1/1 per lb£91 0 0			
		Paid Carriage..... 1 10 0			
		To pay at Two Months.	92	10	0
		“			
		Bought of P. Duffy & Son, North Shields—			
✓ 12		60 gals. Whiskey..... @ 13/6 per.....	40	10	0
		40 gals. Rum @ 12/9 per.....	25	10	0
		30 gals. Brandy @ 25/6 per.....	38	5	0
		10 doz. Sherry..... @ 36/0 per.....	18	0	0
		Acceptance at One Month.	122	5	0
		27th.			
		Bought of Brocklebank & Co., Kendal—			
✓ 12		720 lbs. Tobacco..... @ 3/10 per	138	0	0
		80 lbs. Brown Snuff.... @ 4/5 per	17	13	4
		200 lbs. Leaf @ 2/1 per	20	16	8
		To pay at Two Months.	176	10	0

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WASTE-BOOK.

Manchester, June 27th, 1857.

	P. m. J.		£	s.	d.
		Bought of J. D. & G. Barker, Newcastle-on-Tyne.			
✓	12	50 Ox hides, 2000 lbs. @ 0/6½ per lb.	54	3	4
		Paid Cash.			
		28th.			
		Received from J. Jordon, Deansgate—			
✓	12	50 gals. of Whiskey, @ 15/9 per gal.	39	7	6
		30 gals. of Rum, .. @ 15/2 per gal.	22	15	0
		20 gals. of Brandy.. @ 27/9 per gal.	27	15	0
		10 doz. of Sherry,.. @ 42/6 per doz.	21	5	0
			111	2	6
		"			
		Bought of R. Lynch, Back King-street, for Cash—			
✓	12	50 rms. Ruled Paper..... @ 16/10 per..	42	1	8
		30 Ledgers @ 7/6 per ..	11	5	0
		20 copies Burns's Poems @ 6/6 per ..	6	10	0
		10 rms. Letter Paper @ 10/6 per ..	5	5	0
			65	1	8
		29th.			
		Paid William Alcock, St. Mary's Street, for printing			
✓	12	3000 Crown 8vo. Intuitive Calculations, @ } £100 per 1000	300	0	0
		2000 Do. Prince of Wales's Table Book, @ } £25 per 1000	50	0	0
			350	0	0

Manchester, June 30th, 1857.

	P. H. J.		£	s.	d.
		Received from Simpkin & Marshall, London, for—			
✓	13	800 copies Intuitive Calculations, @ 2/6 per..	100	0	0
		200 Prince of Wales's Table Book, @ 0/6 per.	5	0	0
			105	0	0
		“			
✓	13	Received this month, per Cash-Book	1455	1	9
		“			
✓	13	Paid this month, per Cash-Book	1066	18	4½

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JOURNAL.

Manchester, May, 1857.			Dr.			Cr.			
	P.inW.		£	s.	d.	F.inL.	£	s.	d.
May		<i>Dr. Cash.</i>	1000	0	0	1			
✓1	1	To Stock				1	1000	0	0
		<i>Dr. Cotton.</i>	81	2	6	1			
✓2	1	To Cash paid W. Brown, } L'pool, for 2500 lbs., } @ /7½ per....£78 2 6 } Charges..... 3 0 0				1	81	2	6
		<i>Dr. Cotton Yarn.</i>	37	10	0	1			
✓3	1	To Cash paid T. Bazley, } for 500 lbs., @ 1/6 per. }				1	37	10	0
		<i>Dr. Carpeting.</i>	60	0	0	1			
✓4	1	To Cash paid Bright & } Co., Cannon-st., for 400 } yds., @ 3/ per..... }				1	60	0	0
		<i>Dr. Haberdashery.</i>	115	6	8	2			
✓"	1	To Cash paid H. Ban- } nerman & Son, for 200 } yds. Prints, @ /8½ per; } 80 yds. Book Muslin, @ } /9½ per; 120 yds. Chintz, } @ /7½ per; 20 doz. Silk } Kerchiefs, @ 36/ per; 30 } pieces Gingham, 40 yds. } each, @ 1/1 per				1	115	6	8
		<i>Dr. Iron.</i>	332	15	0	2			
✓5	1	To Cash paid Glasgow } Iron Co., for 20 tons } Gartsherrie @ 80/ per; } 10 do. Brands, @ 78/ } per; 10 do. No.2, @ 77/6 } per; 5 do. Hoop, @ 190/ } per; 7 do. Nail Rod, @ } 170/ per; 8 do. Crown, } @ 170/ per				1	332	15	0
			1626	14	2		1626	14	2

JOURNAL.

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Manchester, May, 1857.			Dr.			Cr.		
			£	s.	d.	£	s.	d.
May ✓6	2	<i>Dr. Grain and Meal.</i>	48	14	0			
		To Cash paid J. Fletcher & Co., for 10 sks. Flour, @ 47/6 per; 6 quarters Wheat, @ 52/9 per; 3 sks. Oatmeal, @ 27/6 per.....				48	14	0
✓8	2	<i>Dr. Cash.</i>	75	0	0			
		To Cotton sold Ash- worth & Sons, 2000 lbs., @ 0/9 per.....				75	0	0
✓9	2	<i>Dr. Cash.</i>	64	15	0			
		To Iron sold R. Gilroy, 5 tns. Gartsherrie, @ 90/ per; 5 tons Brands, @ 85/0 per; 5 do. No. 2, @ 84/0 per.....				64	15	0
✓11	2	<i>Dr. Cash.</i>	35	0	0			
		To Carpeting sold to T. A. S. Witter, 200 yds., @ 3/6 per.....				35	0	0
✓ "	2	<i>Dr. Woollen and Linen Cloths.</i>	92	13	6			
		To Cash paid J. Brown, Cannon-st, for 100 yds. Broadcloth, @ 4/6 per; 50 yds. Tweed, @ 3/6 per; 120 yds. F. Linen, @ 2/1 per; 12 pairs Blankets, @ 15/6 per; 80 yds. Beaver, @ 8/6 per; 90 yds. Moleskin, @ 1/3 per.....				92	13	6
			311	2	6	311	2	6

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JOURNAL.

Manchester, May, 1857.			Dr.			Cr.		
	P. in W.		£	s.	d.	£	s.	d.
May		<i>Dr. Wine and Spirit a/c.</i>	129	5	0			
✓12	3	To Cash paid Findlater & Mackey, 20 doz. Port Wine, @ 30/0 per; 20 doz. Sherry, @ 28/0 per; 15 doz. Champagne, @ 60/0 per; 50 gals. of Whiskey, @ 10/6 per..				1	129	5 0
		<i>Dr. India Rubber.</i>	66	1	0			
✓14	3	To Cash paid C. Mc. Intosh & Co., 40 yds. A. Leather, @ 7/4½ per; 40 yds. printing, @ 6/3 per; 100 ft. piping, @ 4/0 per; 100 lbs. valves, @ 3/9 per.....				1	66	1 0
		<i>Dr. Cotton Goods.</i>	195	10	10			
✓16	3	To J. R. Kay, Cannon-st., 1000 yds. Calico, @ 6½ per; 2000 yds. Sheet- ing, @ 1/5 per; 20 pcs. L. Cloth, @ 25/9 per..				5	195	10 10
		At Two Months..						
		<i>Dr. Haberdashery.</i>	42	16	8			
✓17	3	To Kendal, Milne, & Co., for Cotton Prints, 200 yds. @ 8½ per; Silk Mantles, 50, @ 9/6 per; Gloves, 5 doz., @ 30/ per; Figured Stuff, 60 yds., @ 1/6 per				5	42	16 8
		At Two Months..						
			433	13	6		433	13 6

JOURNAL.

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Manchester, May, 1857.		Dr.			Cr.		
	P.W.	£	s.	d.	£	s.	d.
May							
✓18	4	22	3	9			
<i>Dr. Cotton Goods.</i>							
To Cash paid to Rylands & Sons, for 200 yds. Fustians, @ 1/3 per; 300 yds. Calico, @ 0/4½ per; 120 yds. Calico, @ 0/7½ per.					22	3	9
✓19	4	77	0	10			
<i>Dr. Cash.</i>							
To Woollen and Linen Cloths, received from J. Taylor for 50 yds. B. Cloth, @ 7/6 per; 40 yds. Tweed, @ 4/6 per; 100 yds. F. Linen, @ 2/4 per; 60 yds. Brown Beaver, @ 10/6 per; 70 yds. M'skin, @ 1/9 per.					77	0	10
✓20	4	88	1	8			
<i>Dr. Cash.</i>							
To Wine and Spirits, received from Hugh Mc. Kendrick for 15 doz. P. Wine, @ 35/0 per; 10 doz. Sherry, @ 33/0 per; 10 doz. Champagne, @ 65/ per; 20 gals. Whiskey, @ 12/10 per.....					88	1	8
✓21	4	59	15	0			
<i>Dr. Cash.</i>							
To India Rubber,—Received from W. Adamson for 30 yds. Card Back, @ 10/6 per; 30 yds. Printing, @ 8/4 per; 80 ft. Piping, @ 4/9 per; 60 lb. Valves, @ 4/2 per.....					59	15	0
		247	1	3	247	1	3

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Manchester, May, 1857.			Dr.			Cr.			
	P.inW.		£	s.	d.	FinL.	£	s.	d.
May ✓ 29	6	<i>Dr. Cash.</i> To Haberdashery.—Received from J. Wrigley, Leeds, for 200 yds. C. Prints, @ /10½ per; 40 S. Mantles, @ 13/6 per; 4 doz. Gloves, @ 35/0 per; 60 yds. Figd. Stuff, @ 2/1 per.....	49	0	0	1•			
						2	49	0	0
✓ 30	6	<i>Dr. Cash.</i> To Cotton Goods.—Sold T. Haggie, Bradford, 200 yds. Fustian, @ 1/9 per; 250 yds. Calico, @ 0/5½ per.	22	19	4½ 1•	4	22	19	4½
✓ 31	6	<i>Dr. Cash.</i> To Woollen and Linen Cloths.—Received from Acaster & Dale, York, for 500 yds. Linen, @ 2/2 per; 42 pieces Kersey, @ 90/0 per; 40 pieces Lawn, @ 60/ per.	363	3	4 1•	3	363	3	4
✓ “	6	<i>Dr. Cash.</i> To Sundries received as per Cash-Book this month.....	925	2	2½ 1•	1	925	2	2½
✓ “	6	<i>Dr. Sundries.</i> To Cash paid this month.	1290	11	5 1•	1	1290	11	5
			2650	16	4		2650	16	4

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JOURNAL.

Manchester, June, 1857.				Dr.			Cr.		
	P. in W.			£	s.	d.	£	s.	d.
June		<i>Dr. Cash.</i>		21	10	0			
✓ 1	7	To India Rubber.—Received from William Matthews, Plymouth, for 10 yds. A. Leather, @ 12/6 per; 20 ft. Piping, @ 6/3 per; 40 lb. Valves 4/6 per.....					4	21	10 0
		<i>Dr. Cash.</i>		94	17	11 1			
✓ 2	7	To Cotton Goods.—Sold to James Moody, Truro, 370 yds. Calico, @ 0/7½ per; 1000 yds. Sheet- ing, @ 1/8 per.....					4	94	17 11
		<i>Dr. Cash.</i>		135	0	0 1			
✓ "	7	To Wool.—Sold to J. Roby, Bradford, 5 pcks. 1200 lbs., @ 2/3 per..					6	135	0 0
		<i>Dr. Wine and Spirits.</i>		71	0	0 3			
✓ 3	7	To Henderson & Jackson, Edinburgh, 120 gals. Scotch Whiskey, @ 11/10 per.....					6	71	0 0
		At Two Months.							
		<i>Dr. Y. C. Tallow.</i>		10	4	10½ 6			
✓ "	7	To Cash.—5½ cwt. @ 57/8 per.....					1	10	4 10½
		<i>Dr. Sugar (Barbadoes.)</i>		48	6	0 6			
✓ 6	7	To Cash.—3 hhds. 17 cwt. 3 qrs. Gross, Tare 56 lbs., @ 56/0 per....					1	48	6 0
				380	18	9½		380	18 9½

JOURNAL.

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Manchester, June, 1857.			Dr.			Cr.		
	P.	in W.	£	s.	d.	£	s.	d.
June								
✓ 7	7		58	2	0			
			<i>Dr. Wine and Spirit a/c.</i>					
			To Bills payable to Tas-					
			ker & Co., Gloucester.—					
			84 gals. Rum, @ 13/10			58	2	0
			per gal.....					
			At Two Months..					
✓ "	8		39	9	0			
			<i>Dr. Bills Receivable.</i>					
			To Sundries, for Buch-					
			anan & Co., Glasgow.—					
			To Tallow, 3 cwt. @ 63/0			39	9	0
			per; To Sugar, raw, 10					
			cwt., @ 60/0 per.....					
			At Two Months..					
✓ 8	8		590	0	0			
			<i>Dr. Sundries.</i>					
			To Bills Payable.—					
			Wool, 600 lbs., @ 2/7					
			per; W. Cloth, 500 yds.					
			@ 15/9 per; Haberdashery, 300 yds. @ 2/11			590	0	0
			per; Silk, 200 yds. @					
			7/6 per.....					
			At Two Months.					
✓ 10	8		67	3	4			
			<i>Dr. Hide and Leather a/c.</i>					
			To Cash.—Bought of					
			Bolitho & Co., Penzance,					
			200 lbs. Upper Leather,			67	3	4
			@ 1/11 per; 120 lbs.					
			Calfskin, @ 2/7 per; 300					
			lbs. Sole, @ 2/2 per..					
			754	14	4	754	14	4

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JOURNAL.

Manchester, June, 1857.			Dr.			Cr.		
			£	s.	d.	£	s.	d.
June	P.inW.							
✓11	8	Dr. Hemp & Rope a/c. To Haggie & Brothers. Newcastle.—10 cwt. of Hemp, 1120 lbs. @ 1½ per; 5 cwt. Cable, £7 2s. 8d. per.....	101	0	0	8		
		At Three Months..				1	101	0 0
✓12	9	Dr. Woollen and Linen Cloths. To Bills payable—Bt. of Hirst & Bromley, Leeds. 220 yds. Broadcloth, @ 9/6 per; 100 yds. Tweed, @ 3/6 per; 80 yds. Beaver, @ 6/6 per	148	0	0	3		
		At One Month..				7	148	0 0
✓13	9	Dr. Cash. To Profit and Loss.— Gained on Wheat bought and sold immediately ..	2	10	0	9		
						1	2	10 0
✓15	9	Dr. Sundries. To Cash.—Bought of Marshall & Co., Leeds, Flax and L. Yarn: L. Yarn, 960 lbs. @ 1/1 per; Hemp & Rope a/c. Hp. 1200 lbs., @ 1/10 per; Flax, 120 cwt. @ 50/6 per	405	0	0	1		
						9	405	0 0
						8		
✓16	9	Dr. Sugar. To Bills payable.—Bt. of Baggs & Co., Bristol, 3 hhds., neat wt., 42 cwt. 2 qrs., @ 45/9 per; 10½ cwt. refined, @ 56/0 per; 200 lbs. Lump, @ /6½ per	132	0	8½	6		
						7	132	0 8½
			788	10	8½	788	10	8½

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Manchester, June, 1857.				Dr.			Cr.		
	P.inW.		£	s.	d.	FinL	£	s.	d.
June		<i>Dr. Grain and Meal.</i>	293	17	6	8			
✓17	10	To Wren & Sons, Stockton: 100 scks. Flour, @ 41/6 per; 20 qrs. Wheat, @ 45/9 per; 30 cwt. Bran, @ 8/9 per; 20 scks. Oatmeal, @ 27/6 per				8	293	17	6
		At Two Months.							
✓18	10	<i>Dr. Silk and Stuff.</i>	65	9	2	1			
		To Cash. — Bought of Holdsworth & Co. Bradford, 500 yds. Stuff, @ 10½ per; 200 yds. Alpaca, @ 1/2 per; 300 yds. Merino, @ 1/9 per; 80 yds. Coburgs, @ 1/5 per				7	65	9	2
✓19	10	<i>Dr. Tea.</i>	69	5	0	9			
		To Bills payable: To Peek Bros. London: Congou, 204 lbs. @ 2/5 pr.; Sou-chong, 180 lbs., @ 2/6 per; Gunpowder, 136 lbs., @ 3/3 per				7	69	5	0
		At One Month.							
✓20	10	<i>Dr. Cash.</i>	237	16	0	1			
		To Grain & Meal.—Sold E. Thew, Alnwick: 60 scks. Flour, @ 54/6 per; 16 qrs. Wheat, @ 52/3 per; 20 sacks Oatmeal, @ 32/6 per				3	237	16	0
✓21	11	<i>Dr. T. Sharpe, Burnley.</i>	172	10	0	9			
		To Broadcloth, 200 yds. @ 12/6 per; 80 yds. Tweed, @ 5/6 per; 60 yds. Beaver, @ 8/6 per .				3	172	10	0
			838	17	8		838	17	8

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Manchester, June, 1857.			Dr.			Cr.		
	P. in W.		£	s.	d.	£	s.	d.
June		<i>Dr. Cash.</i>	517	1	8			
✓21	11	To Sundries sold Wm. Baker, Oldham St.—To Wool, 500 lbs., @ 2/10 per; To Woollen and Linen Cloths: 400 yds. @ 17/6 per; To Haberdash'y: Chintz, 200 yds. @ 3/3 per; To Silk, 150 yds. @ 8/6 per.				517	1	8
		<i>Dr. Cash.</i>	74	2	0			
✓23	11	To Tea sold Thomas Maguire, Medlock-st.—3 chests Congou, wt. 204 lbs., @ 2/9 per; 2 chests Souchong, weight 180 lbs., @ 3/5 per; 1 chest Gunpowder, wt. 68 lbs., @ 4/6 per.				74	2	0
		<i>Dr. Cash.</i>	75	15	0			
✓24	11	To Hide & Leather a/c. Sold R. Middleton, St. Mary's Gate, 200 lbs. U. Leather, @ 2/3 per; 120 lbs. Calf, @ 2/10 per; 300 lbs. Sole, @ 2/5 per.				75	15	0
		<i>Dr. Cash.</i>	75	6	8			
✓25	12	To Silk and Stuff a/c.—Sold to Joseph Miller, Belfast, 400 yds. Stuff, @ 1/3 per; 200 yds. Alpaca, @ 1/8 per; 200 yds. Merino, @ 2/6 per; 80 yds. Coburg, @ 2/2 per.				75	6	8
			742	5	4	742	5	4

Manchester, June, 1857.			Dr.			Cr.		
	P.inW.		£	s.	d.	£	s.	d.
June 26	✓ 12	<i>Dr. Butter.</i>	92	10	0			
		To Sundries.—Bought of John Heney, Belfast, 30 firks., 56 lbs. each, wt. 1680 lbs., @ 1/1 per.						
		To John Heney, due at Two months £91 0 0				5	92	10 0
		To Cash paid for Carriage. 1 10 0				1		
✓ " 12		<i>Dr. Wine and Spirits a/c.</i>	122	5	0			
		To Bills payable.—Bt. of P. Duffy and Son, North Shields: 60 gals. Whiskey, @ 13/6 per;						
		40 gals. Rum, @ 12/9 per; 30 gals. Brandy, @ 25/6 per: 10 doz. Sherry, @ 36/0 per ..				7	122	5 0
✓ 27	12	<i>Dr. Tobacco & Snuff a/c.</i>	176	10	0			
		To Brocklebank & Co., Kendal: 720 lbs. Tobacco, @ 3/10 per; 80 lbs. B. Snuff, @ 4/5 per; 200 lbs. Leaf, @ 2/1 per				10	176	10 0
		At Two Months.						
✓ " 18		<i>Dr. Hide & Leather a/c.</i>	54	3	4			
		To Cash.—Bought of J. D. & G. Barker, 50 Hides, wt 2000 lbs., @ 0/6½ per.				8	54	3 4
			445	8	4	445	8	4

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JOURNAL.

Manchester, June, 1857.		Dr.			Cr.		
	P. in W.	£	s.	d.	£	s.	d.
June		<i>Dr. Cash.</i>					
✓ 28	13	111	2	6			
		To Wine and Spirit a/c. — Sold J. Jordan, Deansgate, 50 gallons Whiskey, @ 15/9 per; 30 gals. Rum, @ 15/2 per; 20 gals. Brandy, @ 27/9 per; 10 dozen Sherry, @ 42/6 per....			4	111	2 6
		<i>Dr. Stationery.</i>					
✓ "	13	65	1	8			
		To Cash.—Bought of R. Lynch, Bk. King Street, 50 reams Ruled Paper, @ 16/10 per; 30 Ledgers, @ 7/6 per; 20 copies Burns's Poems, @ 6/6 per; 10 reams Letter Paper, @ 10/6 per			1	65	1 8
		<i>Dr. Stationery.</i>					
✓ 29	13	350	0	0			
		To Cash.—Paid Wm. Alcock, Saint Mary's-st, for printing 3000 Intuitive Calculations, @ £100 per; 2000 Prince of Wales's Table Book, @ £25 per			10	350	0 0
		526	4	2	526	4	2

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Manchester, June, 1857.			Dr.				Cr.			
	P.in W.		£	s.	d.	Finl.	£	s.	d.	
June		<i>Dr. Cash.</i>	105	0	0	1 •				
✓ 30	14	To Stationery.—Sold to Simpkin and Marshall, London, 800 copies Intuitive Calculations, @ 2/6 per; 200 Prince of Wales's Table Book, @ 0/6 per..... }				10	105	0	0	
✓ "	14	<i>Dr. Cash.</i>	1455	1	9	1 •				
		To Sundries received this month per Cash-Book.. }				1	1455	1	9	
✓ 4 "	14	<i>Dr. Sundries.</i>	1066	18	4½	1 •				
		To Cash paid this month per Cash-Book. }				1	1066	18	4½	
			2627	0	1½		2627	0	1½	

CASH-BOOK.

Manchester, 1857.

	P. m. j.		F.	£	s.	d.
May		<i>Cash,</i>				
		<i>Dr.</i>				
8	2	To Cotton received from Ashworth & Sons. .	1	75	0	0
9	2	To Iron from R. Gilroy	2	64	15	0
11	2	To Carpeting from A. S. Witter	2	35	0	0
19	4	To Woollen and Linen Cloth.	3	77	0	10
20	4	To Wine and Spirits from H. Mc.Kendrick. .	4	88	1	8
21	4	To India Rubber from W. Adamson	4	59	15	0
25	5	To Grain and Meal from R. & J. Lomas. . .	3	45	7	0
26	5	To Carpeting from W. Buckle	2	45	0	0
29	6	To Haberdashery from Jas. Wrigley	2	49	0	0
30	6	To Cotton Goods from Thos. Haggie.	4	22	19	4½
31	6	To Woollen and Linen Goods from Acas- } ter and Dale	3	363	3	4
		Brought to Cash Account in the Ledger ..	1	925	2	2½
June						
1	7	To India Rubber	4	21	10	0
2	7	To Cotton Goods	4	94	17	11
"	7	To Wool.	6	135	0	0
13	9	To Profit & Loss for Gain on Wheat	9	2	10	0
20	10	To Grain and Meal a/c.	3	237	16	0
21	11	To Sundries.	9	522	1	8
23	11	To Tea.	9	74	2	0
24	11	To Hide and Leather.	8	75	15	0
25	11	To Silk and Stuff	7	75	6	8
28	12	To Wine and Spirits.	4	111	2	6
30	13	To Stationery	9	105	0	0
		Brought to Cash Account in the Ledger ..		1455	1	9

CASH-BOOK.

Manchester, 1857.

			F.	£	s.	d.
May	1	<i>Cash,</i>				
		<i>Cr.</i>				
2	1	By Cotton, paid William Brown	1	81	2	6
3	1	By Cotton Yarn, Paid to T. Bazley	1	37	10	0
4	1	By Carpeting, paid Bright & Co.....	1	60	0	0
"	1	By Haberdashery, paid H. Bannerman & } Sons	2	115	6	8
5	1	By Iron, paid Glasgow Iron Co	2	392	15	0
6	2	By Grain account paid	3	43	14	0
11	2	By Woollen & Linen Cloths, paid J. Brown.	3	92	13	6
12	3	By Wine & Spirit a/c., paid Findlater & } Mackey	3	129	5	0
14	3	By India Rubber, paid C. Mac.Intosh & Co.	4	66	1	0
18	4	By Cotton Goods, paid Rylands & Sons....	4	22	3	9
28	5	By Sundries, paid J. Jones	0	310	0	0
		Brought to Cash Account in the Ledger....	1	1290	11	5
June						
3	7	By Tallow	6	10	4	10½
6	7	By Sugar	6	48	6	0
10	8	By Hides and Leather	8	67	3	4
15	9	By Sundries	0	405	0	0
18	10	By Silk and Stuff a/c.....	7	65	9	2
26	12	By Butter, paid Carriage	10	1	10	0
27	12	By Hides and Leather, paid.....	8	54	3	4
28	13	By Stationery, paid	10	65	1	8
29	13	By Stationery, paid	10	350	0	0
		Brought to Cash Account in the Ledger....		1066	18	4½

GENERAL RULES FOR CLOSING PROFIT AND LOSS, AND BALANCE.

Comparing the system of Double Entry now closed, with the system of Single Entry preceding, the distinction between Single and Double Entry will at once be seen. In the Ledger in Single Entry, one entry only is necessary; but in Double entry, as every Dr. has a Cr. and every Cr. a Dr., two entries are necessary, and this explains the nature of Double Entry.

At page 20, we gave explanations and rules for closing the various accounts in the specimen of Double Entry then concluded. We here give general rules for closing Profit and Loss, and Balance, which will enable the student to understand the closing of the accounts in the present Ledger.

PROFIT AND LOSS.

The debit side of this account shows the loss by trade; the credit shows the gain. If the amount of the debit and credit be equal, there is neither gain nor loss, and the account closes of itself. If the amount of the debit exceeds the credit, there is a loss equal to the difference: in which case, go to the credit side of the account, and say, *By Stock* for the loss, placing the money in the money columns, and this closes Profit and Loss. Then go to the debit side of Stock, and say, *To Profit and Loss*, for Loss; but if the credit exceeds the debit, the difference is the gain. In this case, go to the debit side of the account, and say, *To Stock* for neat gain, putting the difference in the money columns, and the account closes. Then go to the credit side of Stock, and say, *By Profit and Loss* for neat gain, placing the amount in the money columns.

BALANCE.

The debit side of this account shows what the merchant is possessed of and what he can demand of others. The credit shows what others can demand of him. The difference between the debit and credit shows what kind of stock he had at the closing of his books. If the two sides are equal in amount, he is just able to pay his debts, and the account closes of itself. If the credit exceeds the debit, the demands upon him are more than he is able to meet. In this case go to the debit side of the account, and say, *To Stock* for the difference. When the debit exceeds the credit, it shows he is more than able to meet the demands against him. In this case, go to the credit side of the account, and say, *By Stock* for neat capital, which closes the account. Then go to the debit side of Stock, and say, *To Balance* for neat capital, and, if the books are correct, Stock closes of itself.

NOTE.—At the closing, Balance may appear in either of the three foregoing cases. 1st.—When the two sides are equal, the account closes of itself, and the merchant is said to end with a neuter stock. 2nd.—When the credit exceeds the debit it shows he is not able to meet the demands upon him, and then he is said to end with a negative stock. 3rd.—When the debit exceeds the credit, it shows he is more than able to meet the demands upon him, then he closes with a positive stock.

INDEX TO LEDGER.

- A P.	B P. Bills payable 7 Bills receivable 7 Butter 10 Brocklebank & Co. ... 10 Balance 11	C P. Cash 1 Cotton 1 Cotton Yarn 1 Carpeting 2 Cotton Goods 4
D P. Denman, Thomas..... 5	E P.	F P. Flax and Linen Yarn. 9
G P. Grain and Meal 8	H P. Haberdashery 2 Henderson & Jackson. 6 Hides & Leather a/c. 8 Hemp and Rope 8 Haggie Bros. 8 Honey John 5	I P. Iron 2 India Rubber 4
K P. Kay J. Robinson 5	L P.	M P. Milne, Kendal, & Co. 5
N. P.	O P.	P P. Profit and Loss..... 9
Q P.	R P.	S P. Stock 1 Sugar 6 Silk and Stuff 7 Sharp, Thomas 9 Stationery 10
T P. Tallow 6 Tea 9 Tobacco and Snuff ... 10	V P.	W P. W. & Linen Cloths ... 3 Wine and Spirits 4 Wren and Sons 8 Wool 6 Westhead & Co. 5
X P.	Y P.	Z P.

(1)

LEDGER.

Manchester, 1857.

	P. in J.		F.	£	s.	d.
		<i>Stock, Dr.</i>				
		To Balance for Neat Capital.....	11	1484	7	8½
May	1	<i>Cash, Dr.</i>				
1		To Stock	1	1000	0	0
31	6	To Sundries received, as per Cash-Book, } this month.....		925	2	2½
June	14	To Sundries received, as per Cash-Book, } this month.....		1455	1	9
30				3380	3	11½
		<i>Cotton, Dr.</i>				
		lbs.				
May	1	To Cash @ 7¼ per lb., (Charges £3) .	2500	81	2	6
2		To Profit and Loss	9	9	10	0
				2500	90	12 6
		<i>Cotton Yarn, Dr.</i>				
		lbs.				
3	1	To Cash, @ 1/6 per lb.	500	37	10	0
				500	37	10 0
		<i>Carpeting, Dr.</i>				
		yds.				
4	1	To Cash, @ 3/0 per yard	400	60	0	0
		To Profit and Loss	9	20	0	0
				400	80	0 0

DOUBLE ENTRY.

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LEDGER.

(1)

Manchester, 1857.

	P.	H.	J.		F.	£	s.	d.
May	1	1		<i>Stock,</i> Cr.				
				By Cash	1	1000	0	0
				By Profit and Loss for neat gain	9	434	7	8½
						1434	7	8½
				<i>Cash,</i> Cr.				
	31	6		By Sundries paid as per Cash-Book, this month.....		1290	11	5
June	14			By Sundries paid as per Cash-Book, this month.....		1066	18	4½
30				By Balance	11	1022	14	2
						3380	3	11½
				<i>Cotton,</i> Cr.				
				By Cash, @ /9 per lb.	2000	1	75	0
May	8			By Balance unsold, @ /7½ per lb. ..	11	15	12	6
						2500	90	12
				<i>Cotton Yarn,</i> Cr.				
				By Balance on hand, @ 1/6 per lb...	500	37	10	0
					500	11	37	10
				<i>Carpeting,</i> Cr.				
				By Cash, @ 3/6 per yd.....	200	1	35	0
11	2			By Cash, @ 4/6 per yd.....	200	1	45	0
26	5					400	80	0

(2)

LEDGER.

Manchester, 1857.

	P. in J.		C. Prints.	B. Muslin.	Chintz.	S. Kerchiefs.	Gingham.	S. Mantles.	Gloves.	F. Stuff.	F.	£	s.	d.
May	1	<i>Haberdashery, Dr.</i>												
4		To Cash for Prints, } @ 0/8½ per yd.; Book Muslin, @ 0/9½ per yard; Chintz, @ 7/4 per yd.; S. Kerchiefs, @ 36/0 per doz.; Ginghams, @ 1/1 per yd.	200	80	120	20	1200	0	0	0	1	115	6	8
17	3	To Kendal, Milne, & Co., at 2 m'ths, Prints, @ 8½ per yd.; S. Mantles, @ 9/6 per.; Gloves, @ 30/0 per doz.; Fig. Stuff, @ 1/6 per yd.	200	0	0	0	0	50	5	60	5	42	16	8
June	8	To Bills payable, } @ 2/11 per yd... } To Profit & Loss.	0	0	300	0	0	0	0	0	7	43	15	0
											9	4	7	11
			400	80	420	20	1200	50	5	60		206	6	3
<i>Iron, Dr.</i>														
May	1	To Cash for G'tsherrie, @ 80/ per ton; Brands, @ 78/0 per ton; No. 2, @ 77/6 per ton; Hoop, @ 190/0 pr ton Nail- rod, @ 170/0 per ton; Crown, @ 170/0 per ton	Ton Garts.	Ton Brand.	Ton No. 2.	Ton Hoop.	Ton Nail.	Ton Crown.						
6			20	10	10	5	7	8	1	382	15	0		
		To Profit and Loss							9	5	17	6		
			20	10	10	5	7	8		338	12	6		

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(2)

Manchester, 1857.

	P. in J.		C. Prints.	B. Muslin.	Chintz.	S. Kerchiefs.	Gingham.	S. Mantles.	Gloves.	F. Stuffs.	F.	£	s.	d.
May 29	6	<i>Haberdashery, Cr.</i>												
		By Cash for Cotton Prints, @ 0/10½ per yd.; S. Mantles, @ 13/6 each; Gloves @ 35/0 per doz.: Fgd. Stuff, @ 2/1 per yd. . . }	200	0	0	0	0	40	4	60	1	49	0	0
June 21	10	By Cash for Chintz, } @ 3/3 per yd. . . }	0	0	200	0	0	0	0	0	1	32	10	0
		By Balance on hand for Prints, @ 0/8½ per; B. Muslin, @ 0/9½ per yd.; Chintz, @ 0/7¼ per; S. Kerchiefs, @ 36/0 per doz.; Gingham, @ 1/1 per; S. Mantles, @ 9/6 per; Gloves, @ 30/0 per dozen. }	200	80	220	20	1200	10	1	0	11	124	16	3
			400	80	420	20	1200	50	5	60		206	6	3
May 9	2	<i>Iron, Cr.</i>												
		By Cash for G'tsherrie, @ 90/ per; Brands, @ 85/0 per; No. 2, @ 84/0 per }	5	5	5	0	0	0	0	1		64	15	0
		By Balance, 15 tns. G'tsherrie, @ 80/0 per; 5 do. Brands, @ 78/0 per; 5 do. No. 2, @ 77/6 per; 5 do. Hoop, @ 190/ pr; 7 do. Nail, @ 170/ per; 8 do. Crown, @ 170/0 per }	15	5	5	5	7	8	11			273	17	6
			20	10	10	5	7	8				338	12	6

(3)

LEDGER.

Manchester, 1857.

	P. ind.	Grain and Meal a/c.	Dr.	Bran.	Sk. Fl.	Qrs. W.	Sk. O.	F.	£	s.	d.				
May 6	2	To Cash for Flour, @ 47/6 per sack; Wheat, @ 52/9 per sack; Oatmeal, @ 27/6 per sack . . . }		0	10	6	3	1	43	14	0				
June 17	10	To Wren & Sons, Stockton, for Flour, @ 41/6 per sack; Wheat, 45/9 per qr.; Bran, 8/9 per cwt.; Oatmeal, @ 27/6 per sack. . . . }		30	100	20	20	9	293	17	6				
		To Profit and Loss						9	50	17	0				
				30	110	26	23		388	8	6				
May 11	2	W. & L. Cloths, Dr.													
		To Cash for B'clth, @ 4/6 per yard; Tweed, @ 3/6 per; Linen, @ 2/1 per; Bl'kts, @ 15/6 per; Beaver, @ 8/6 per; M'skin, @ 1/3 per. }	Kerseys. Lawn. B'dcloth. Tweeds. F. Linen. Blankets. Beaver. M'skin.												
			0	0	100	50	120	12	80	90	1	92	13	6	
28	5	To J. P. & D. Westhead, @ 2 months, for Linen, @ 1/9 per yd.; Kerseys, @ 87/6 per piece; Lawn, @ 55/9 per. }		60	40	0	0	500	0	0	0	5	417	15	0
28	5	To Cash for Linen, @ 2/ per yard . . }		0	0	0	0	1200	0	0	0	1	120	0	0
June 8	8	To Bills payable for B'cloth, @ 15/9 pr. }		0	0	500	0	0	0	0	0	7	393	15	0
12	9	To Bills payable for B'cloth, @ 9/6 pr; Tweeds, @ 3/6 pr; Beavers, @ 6/6 pr. }		0	0	220	100	0	0	80	0	7	148	0	0
		To Profit & Loss.							9	92	13	4			
				60	40	820	150	1820	12	160	90		1264	16	10

LEDGER.

(3)

Manchester, 1857.

		Paid.	Grain and Meal a/c.	Cr.	Bran.	Flour.	Wheat.	Oatmeal.	F.	£	s.	d.
May	5		By Cash for Flour, @ 49/ per sack;									
25			Wheat, @ 55/ per qr.; Oatmeal,		0	10	6	31	•	45	7	0
			@ 29/ per sack									
June	10		By Cash for Flour, @ 54/6 per									
20			sack; Wheat, @ 52/3 per qr.;		0	60	16	20	1	237	16	0
			Oatmeal, @ 32/6 per sack									
			By Balance for Bran, @ 8/9 per		30	40	4	0	11	105	5	6
			cwt.; Flour, @ 41/6 per sack;									
			Wheat, @ 45/9 per qr.									
					30	110	26	23		388	8	6
			W. & L. Cloths, Cr.									
May	3		By Cash for B'cloth,									
19			@ 7/6 per yard;									
			Tweed, @ 4/6 per;		0	0	50	40	100	0	60	70
			Linen, @ 2/4 per;							1	77	0
			Beaver, @ 10/6 per;								10	
			M'skin, @ 1/9 per.									
31	6		By Cash for Linen,									
			@ 2/2 per yard;									
			Kerseys, @ 90/ per		42	40	0	0	500	0	0	0
			pce; Lawn, @ 60/							1	363	3
			per do.								4	
June	10		By T. Sharp, for									
21			B'cloth, @ 12/6		0	0	200	80	0	0	60	0
			per yd; Tweed, @							1	172	10
			5/6 per; Beaver,								0	
			@ 8/6 per.									
"	11		By Cash for W.		0	0	400	0	0	0	0	0
			Cloth, @ 17/6 per							1	350	0
"	11		By Bal. for B'cloth,									
			50 yds. @ 4/6 per;									
			100 yds. @ 15/9;									
			20 yds. @ 9/6; 18									
			K'seys, @ 47/6 pr		18	0	170	30	12	20	12	40
			piece; Tweeds, @							20	11	297
			3/6 pr yd; Linen, @								2	8
			2/1 per yd; Bl'kts,									
			@ 15/6 per; Bea-									
			ver, @ 8/6 per;									
			M'skin, @ 1/3 pr.									
					60	40	820	150	18	20	12	160
										90		
										1264	16	10

(4)

LEDGER.

Manchester, 1857.

	P. in J.	Wine & Spirit a/c. Dr.	Rum.	Brandy.	P. Wine.	S. Wine.	Champ.	Whiskey.	F.	£	s.	d.
May 12	3	To Cash for Port Wine, @ 30/0 per doz; S. Wine, @ 28/0 per doz; Champagne, @ 60/0 per doz; Whiskey, @ 10/6 per gal.	0	0	20	20	15	50	1	129	5	0
June 3	7	To Henderson and Jackson, Edinburgh, @ 11/10 per ..	0	0	0	0	0	120	6	71	0	0
7	8	To Bills payable at two months @ 13/10 per	84	0	0	0	0	0	7	58	2	0
26	12	To Bills payable for Whiskey, @ 13/6 per gal.; Rum, @ 12/9 per gal.; Brandy, @ 25/6 per gal.; Sherry, @ 36/0 per dozen	40	30	0	10	0	60	7	122	5	0
		To Profit and Loss...							9	26	7	6
			124	30	20	30	15	230		406	19	6
May 14	3	India Rubber, Dr.										
		To Cash for A. Leather, @ 7/4½ per yd.; Printing, @ 6/3 per yd.; Piping, @ 4/0 per foot; Valves, @ 3/9 per lb.			40	40	100	100	1	66	1	0
		To Profit and Loss...							9	18	6	6
			40	40	100	100				84	7	6
16	3	Cotton Goods, Dr.										
		To J. Robinson Kay, at 2 months, for Calico, @ 6½ per yd.; Sheeting, @ 1/5 per; L. Cloth, @ 25/9 pce.	0	1000	2000	20	20	5		195	10	10
18	4	To Cash for Fustians, @ 1/3 per yd.; Calico, @ 4½ per; Ditto, @ 7½ per	200	420		0	0	1		22	3	9
		To Profit and Loss ..						9		49	6	0½
			200	1420	2000	20				267	0	7½

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(4)

Manchester, 1857.

	P. in J.	Wine & Spirit a/c.	Cr.	Rum.	Brandy.	P. Wine.	S. Wine.	Champ.	Whiskey.	F.	£	s.	d.
May 20	4	By Cash for Port Wine, @ 35/0 per doz.; Sherry, @ 33/0 per doz; Champagne, @ 65/0 per doz; Whiskey, @ 12/10 per gal.....		0	0	15	10	10	20	1	88	1	8
June 13	28	By Cash for Whiskey, @ 15/9 per gal.; Rum, @ 15/2 per gal.; Brandy, @ 27/9 per do.; Sherry, @ 42/6 per dozen.....		30	20	0	10	0	50	1	111	2	6
" 11		By Bal. for Rum, @ 13/10 per gal.; Do. @ 12/9 do.; Brandy, @ 25/6 per gal.; Port Wine, @ 30/0 per doz.; Sherry, @ 28/0 do.; Champagne, @ 60/0 do.; Whiskey, @ 10/6; Do. @ 11/10; Do. @ 13/6 per..		94	10	5	10	5	160	11	207	15	4
				124	30	20	30	15	230		406	19	6
May 21	4	India Rubber, By Cash for A. Card Back, @ 10/6 per yd.; Printing, @ 8/4 per yd.; Piping, @ 4/9 per yd.; Valves, @ 4/2 per lb...	Cr.	Leather.	Pr'ting.	Piping.	Valves.						
				30	30	80	60	1			59	15	0
June 1	7	By Cash for A. Leather, @ 12/6 per yd.; Piping, @ 6/3 per yd.; Valves, @ 4/6 per lb...		10	0	20	40	1			21	10	0
		By Balance, @ 6/3 per yd.		0	10	0	0	11			3	2	6
				40	40	100	100				84	7	6
May 27	4	Cotton Goods, By T. Denman, for Calico, @ 7½ per yd.; Sheeting, @ 1/10 per; L. Cloth, @ 32/6 per piece	Cr.	Fustians	Calico.	Sheeting	L.Cloth.						
				0	800	1000	20	5			149	3	4
30	6	To Cash for Fustians, @ 1/9 per yd.; Calico, @ 5½ per .		200	250	0	0	1			22	19	4½
June 2	7	By Cash for Calico, @ 7½ per yd.; Sheeting, @ 1/8 per...		0	370	1000	0	1			94	17	11
				200	1420	2000	20				267	0	7½

(5)

LEDGER.

Manchester, 1857.

	P. in J.		F.	£	s.	d.
May 16	3	<i>J. Robinson Kay, Dr.</i> To Balance due him at two months	11	195	10	10
				195	10	10
May 17	3	<i>Kendal, Milne, & Faulkner, Dr.</i> To Balance due them at two months	11	42	16	8
				42	16	8
May 23	5	<i>J. P. & D. Westhead, Dr.</i> To Balance due them at two months	11	417	15	0
				417	15	0
May 27	5	<i>Thomas Denman, Dr.</i> To Cotton Goods at two months	4	149	3	4
				149	3	4
June 12	12	<i>John Henney, Belfast, Dr.</i> To Balance due you at two months	11	91	0	0
June 26				91	0	0

LEDGER.

(5)

Manchester, 1857.

	P. ind.		F.	£	s.	d.
May 16	3	<i>J. Robinson Kay,</i> Cr. By Cotton Goods, due you at two months..	4 •	195	10	10
				195	10	10
May 17	3	<i>Kendal, Milne, & Faulkner,</i> Cr. By Haberdashery due you at two months..	2 •	42	16	8
				42	16	8
May 23	5	<i>J. P. & D. Westhead,</i> Cr. To W. & L. Cloths, due you at two months.	3 •	417	15	0
				417	15	0
May 27	5	<i>Thomas Denman,</i> Cr. By Balance due me at two months.....	11	149	3	4
				149	3	4
June 12	12	<i>John Henney,</i> Cr. By Butter due you at two months.....	10 •	91	0	0
June 26				91	0	0

(6)

LEDGER.

Manchester, 1857.

	P. m.		Dr.	F.	£	s.	d.
May 28	5	Wool,	lbs.				
June 8	8	To Cash, @ 1/7 per lb., 10 packs ...	2400	1•	190	0	0
		To Bills payable, bought @ 2/7 per..	600	7•	77	10	0
		To Profit and Loss		9	71	5	0
			3000		338	15	0
		Henderson & Jackson, Edinburgh,	Dr.				
		To Balance due them at 2 months		11	71	0	0
		Tallow,	Dr.				
		cwt.					
3	7	To Cash, @ 57/3 per	5½	1•	10	4	10½
		To Profit and Loss		9	6	7	3
			5½		16	12	1½
		Sugar,	Dr.				
		Loaf. lbs. Refined cwt. Raw. cwt. qrs.					
6	7	To Cash @ 56/ per cwt. } neat	0	0	17	1	1•
					48	6	0
16	9	To Bills payable for 3 } hhd. @ 45/9 per cwt.; Refined, @ 56/0 per; Lump, @ 6½ per lb..	200	10½	42	2	7
					132	0	8½
		To Profit and Loss..		9	2	0	0
			200	10½	59	3	
					182	6	8½

LEDGER.

(6)

Manchester, 1857.

	P. in T.		F.	£	s.	d.
June 2		<i>Wool,</i>	<i>Cr.</i>			
			lbs.			
7		By Cash, @ 2/3 per	1200	1.	135	0
21	11	By Cash, @ 2/10 per	500	1.	70	16
		By Balance, @ 1/7 per	700	11	55	8
		By Balance, @ 2/7 per	600	"	77	10
			3000		338	15
						0
3	7	<i>Henderson & Jackson, Edinburgh,</i>	<i>Cr.</i>			
		By Wine and Spirits a/c. due them at 2 } months		4.	71	0
						0
		<i>Tallow,</i>	<i>Cr.</i>			
			cwt.			
7	7	By Bills receivable for sales @ 63/0 per	3	7.	9	9
		By Balance unsold	2½	11	7	3
			5½		16	12
						1½
		<i>Sugar,</i>	<i>Cr.</i>			
			Loaf. lbs.	Refined cwt.	Raw. cwt. qrs.	
7	7	By Bills receivable for } Sales, @ 60/0 per }	0	0	10 0	7.
						30
		By Balance, @ 56/0 per..	0	0	17 1	
		By Balance, @ 45/9 per..	0	0	42 2	11
		By Balance, @ 56/0 per..	0	10½	0 0	"
		By Balance, @ 0/6½ per..	200	0	0 0	"
						5
						8
						4
			200	10½	59 3	
						182
						6
						8½

(7)

LEDGER.

Manchester, 1857.

	P.	H.		F.	£	s.	d.
June 6			<i>Bills Payable, Dr.</i>				
			To Balance for mine, to Tasker and Co., } Gloucester, at two months..... No. 1. }	11	58	2	0
7			To Balance, to Henry Quinn, London, at } two months No. 2. }	"	590	0	0
12			To Balance, to Hirst & Bromley, Leeds, at } one month No. 3. }	"	148	0	0
16			To Balance, to Baggs & Co., Bristol, at } one month No. 4. }	"	132	0	8½
19			To Balance, to Peek Brothers, London, at } one month No. 5. }	"	69	5	0
26			To Balance, to P. Duffey, North Shields, } at one month No. 6. }	"	122	5	0
					1119	12	8½
June 8			<i>Bills Receivable, Dr.</i>				
7			To Sundries for Buchanan & Co's. accept- } ance at Two Months..... }		39	9	0
					39	9	0
8	8		<i>Silk & Stuff, Dr.</i>				
			To Bills payable for Silk } @ 7/6 per yard..... }	200	0	0	0
18	10		To Cash for Stuff, @ /10½ } per yd. ; Alpacca, @ 1/2 } per yd. ; Merinos, @ 1/9 } per yd. ; Coburgs, @ } 1/5 per yd. }	0	500	200	300
			To Profit and Loss ..	9	30	10	0
				200	500	200	300
				80			
					170	19	2

LEDGER.

(7)

Manchester, 1857.

	P. in J.		Cr.	F.	£	s.	d.
June	7	8	<i>Bills Payable,</i>				
			By Wine & Spirit a/c. for mine, to Tasker & Co., Gloucester, at two months	7•	58	2	0
	8	8	By Sundries, to Henry Quinn, London, at two months	7•	590	0	0
	12	9	By Woollen & Linen Goods, to Hirst and Bromley, Leeds, at one month.	7•	148	0	0
	16	9	By Sugar, to Baggs & Co., Bristol, at one month.	7•	132	0	8½
	19	9	By Tea, to Peek, Brothers, London, at one month.	7•	69	5	0
	26	12	By Wine & Spirit a/c., to P. Duffy, North Shields, at one month	7•	122	5	0
					1119	12	8½
			<i>Bills Receivable,</i>				
June	7	8	By Balance for Buchanan and Co., at two months	11	39	9	0
					39	9	0
			<i>Silk & Stuff,</i>				
	21	11	By Cash for Silk, @ 8/6 } per yard	150	0	0	0
	25	11	By Cash for Stuff, @ 1/3 } per yd.; Alpaca, @ 1/8 } per yd.; Merino, @ 2/6 } per yd.; Coburgh, @ } 2/2 per yd.	0	400	200	200
			By Bal. for Silk, @ 7/6 } per yd.; Stuff, @ 10½ } per; Coburg, @ 1/9 per. }	50	100	0	100
				200	500	200	300
							80
					170	19	2

(8)

LEDGER.

Manchester, 1857.

June	P. in J.		Hides.	Leather.			F.	£	s.	d.
				Upper	Calf.	Sole.				
		<i>Hides and Leather, Dr.</i>								
10	8	To Cash for Upper, @ 1/11 per lb.; Calf-skins, @ 2/7 per; Sole, @ 2/2 per	0	200	120	300	1	67	3	4
27	12	To Cash for 50 Hides, @ 6½ per lb.	2000	0	0	0	1	54	3	4
		To Profit and Loss ..					9	8	11	8
			2000	200	120	300		129	18	4
		<i>Hemp and Rope a/c. Dr.</i>		Hemp lbs.	Rope cwt.					
11	9	To Haggie Brothers for Hemp, @ 1/2 per lb.; Cable, @ £7 2s. 8d. per cwt.....		1120	5	8	101	0	0	
15	9	To Cash for Hemp, @ 0/10 per lb.		1200	0	1	50	0	0	
				2320	5		151	0	0	
		<i>Haggie Brothers, Newcastle, Dr.</i>								
		To Balance due them at three months.....				11	101	0	0	
		<i>Wren and Sons, Stockton, Dr.</i>								
		To Balance due them at 2 Months				11	293	17	6	

LEDGER.

(8)

Manchester, 1857.

June	P. ind.		Hides.	Leather.			F.	£	s.	d.
				Upper	Calf.	Sole.				
24	11	<i>Hides and Leather, Cr.</i>								
		By Cash for Upper, @								
		2/3 per lb.; Calf, @								
		2/10 per lb.; Sole, @								
		2/5 per lb.								
		By Balance, @ 0/6½ per								
		lb.								
			2000	0	0	0	11	54	3	4
			2000	200	120	300		129	18	4
		<i>Hemp and Rope a/c. Cr.</i>		Hemp.		Rope.				
				lbs.		cwt.				
		By Balance @ 1/2 per lb.	1120	0				65	6	8
		By Ditto @ £7 2s. 8d. per cwt ..	0	5				35	13	4
		By Ditto @ /10 per lb.	1200	0				50	0	0
			2320	5			11	151	0	0
		<i>Haggie Brothers, Cr.</i>								
11	9	By Hemp & Rope a/c. due them at 3 months.					9	101	0	0
		<i>Wren and Sons, Stockton, Cr.</i>								
17	10	By Grain and Meal a/c. due you at 2					3	293	17	6
		months								

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(9)

		P. in l.			F.			£	s.	d.
June 23	7	<i>Tea,</i>	<i>Cr.</i>							
	11	By Cash for Congou, @ 2/9 per lb.; Souchong, @ 3/5 per; Gunpowder, @ 4/6 per.....		Congou. 204 Souchong. 180 G ^o powder. 68	1	74	2	0		
		By Balance, @ 3/3 per lb.....		68	11	11	1	0		
				204	180	136	85	3	0	
		<i>Profit and Loss,</i>	<i>Cr.</i>							
13	9	By Cash gained on Wheat bought and sold immediately			1	2	10	0		
		By Cotton		1	9	10	0			
		By Carpeting.....		1	20	0	0			
		By Haberdashery		2	4	7	11			
		By Iron		2	5	17	6			
		By Grain and Meal		3	50	17	0			
		By Woollen and Linen Cloths.....		3	92	13	4			
		By Wine and Spirits.....		4	26	7	6			
		By India Rubber		4	18	6	6			
		By Cotton Goods		4	49	6	0½			
		By Wool		6	71	5	0			
		By Tallow		6	6	7	3			
		By Sugar		6	2	0	0			
		By Silk and Stuff		7	30	10	0			
		By Hides and Leather		8	8	11	8			
	By Tea		8	15	18	0				
	By Stationery		10	20	0	0				
					434	7	8½			
		<i>Flax and Linen Yarn,</i>	<i>Cr.</i>	<i>Yarn.</i>	<i>Flax.</i>					
		By Balance for Yarn, @ 1/1 per; } Flax, @ 50/6 per		960	120	11	355	0	0	
				960	120		355	0	0	
		<i>Thomas Sharpe, Burnley,</i>	<i>Cr.</i>							
		To Balance due me at two months				11	172	10	0	

(10)

LEDGER.

Manchester, 1857.

June	P. in J.		Dr.	F.	£	s.	d.
26	12	Butter, To Sundries for 30 frks, neat 65 lbs. } each, @ 1/1 per. Carriage, £1 10 }	1680		92	10	0
			1680		92	10	0
27	12	Tobacco and Snuff Dr. To Brocklebank & Co., for Tobacco, @ 3/10 per; Snuff, @ 4/5 per; Leaf, @ 2/1 pr lb. }	Tobacco. 720 Snuff. 80 Leaf. 200	11	176	10	0
			72080200		176	10	0
		Brocklebank and Co., Dr. To Balance due you @ 2 months		11	176	10	0
28	13	Stationery, Dr. To Cash for Ruled Pa- per, @ 16/10 per rm.; Ledgers, @ 7/6 each; Burns' Poems, @ 6/6 each; Letter Paper, @ 10/6 per rm.	R. P. rms. 50 Ledgers. 30 Books. 20 L. P. rms. 10 Int. Cal. 0 P.W. T.B. 0	1	65	1	8
29	13	To Cash for Int. Calcula- tions, @ £100 pr 1000; P. of Wales's Table Book, @ £25 per 1000. }	000030002000	1	350	0	0
		To Profit and Loss.		9	20	0	0
			5030201030002000		435	1	8

LEDGER.

(10)

Manchester, 1857.

June	P. ind.		F.	£	s.	d.
		<i>Butter,</i> Cr.				
		By Balance, @ 1/1½ per lb.	11	92	10	0
		1680	1	92	10	0
		<i>Tobacco and Snuff,</i> Cr.				
		By Balance for Tobacco, @				
		3/10 per; Snuff, @ 4/5 per;				
		Leaf, @ 2/1 per lb.	11	176	10	0
				176	10	0
27	12	<i>Brooklebank and Co.,</i> Cr.				
		By Tobacco and Snuff a/c. due you at 2 } months	11	176	10	0
30	13	<i>Stationery,</i> Cr.				
		By Cash for Intuitive				
		Calculations, @ 2/6 per				
		copy; Prince of Wales's				
		Table Book, @ 6d. ea. }	1	105	1	0
		By Bal. for R'd Paper, @				
		16/10 per rm.; Ledgers,				
		@ 7/6 ea.; Burns' P'ms,				
		@ 6/6 ea.; L. Paper, @				
		10/6 per rm.; Int. Cal's,				
		@ £100 per 1000; P. of				
		W's T. Bk., @ £25 per. }	11	330	1	8
				435	1	8

(11)	BALANCE.	Dr.	F.	£	s.	d.
To Cash	...		1	1022	14	2
To Cotton in hand, 500 lbs., at 7½d. per ...	...		1	15	12	6
To Cotton Yarn unsold, 500 lbs., at 1s. 6d. per ...	...		1	37	10	0
To Haberdashery: 200 yds. Prints, at 8½d. per; 80 yds. Book Muslin, at 9½d. per; 220 yds. Chintz, at 7½d. per; 20 doz. Silk Kerchiefs, at 36s. per; 1200 yds. Gingham, at 1s. 1d. per; 10 Silk Mantles, at 9s. 6d. each; 1 doz. Gloves, at 30s. per ...	...	2	124	16	3	
To Iron: 15 ton Gartsherrie, at 80s. per; 5 do. Brands, at 78s. per; 5 do. No. 2, at 77s. 6d. per; 5 do. Hoop, at 190s. per; 7 do. Nail, at 170s. per; 8 do. Crown, at 170s. per ...	...	2	273	17	6	
To Grain and Meal: 80 cwt. Bran, at 8s. 9d. per; 40 sacks Flour, at 41s. 6d. per; 4 qrs. Wheat, at 45s. 9d. per ...	...	3	105	5	6	
To Linen and Woollen Cloths: 50 yds. B'dcloth, at 4s. 6d. per; 100 yds. do., at 15s. 9d. per; 20 yds. do., at 9s. 6d. per; 18 pieces Kersey, at 47s. 6d. per; 30 yds. Tweeds, at 3s. 6d. per; 122 yds. Linen, at 2s. 1s. per; 12 Blankets, at 15s. 6d. per; 40 yds. Beaver, at 8s. 6d. per; 20 yds. Moleskin, at 1s. 3d. ...	...	3	297	2	8	
To Wine and Spirits: 84 gals. Rum, at 13s. 10d. per; 10 do., at 12s. 9d. per; 10 gals. Brandy, at 25s. 6d. per; 5 doz. Port Wine, at 30s. per; 10 doz. Sherry, at 28s. per; 5 doz. Champagne, at 60s. per; 30 gals. Whiskey, at 10s. 6d. per; 120 do., at 11s. 10d. per; 10 do., at 13s. 6d. per ...	...	4	207	15	4	
To India Rubber: 10 yds. Printing, at 6s. 2d. per ...	...	4	3	2	6	
To Thomas Denman, due me, at 2 months ...	...	5	149	3	4	
To Wool: 700 lbs. at 1s. 7d. per; 600 lbs. at 2s. 7d. per ...	...	6	132	18	4	
To Tallow: 2½ cwt., at 57s. 3d. per ...	...	6	7	3	1½	
To Sugar: 7 cwt. 1 qr. at 56s. per; 42 cwt. 2 qrs. do., at 45s. 9d. per; 10½ cwt. Refined, at 56s. per; 200 lbs. Lump, at 6½d. per lb. ...	...	6	152	6	8½	
To Bills receivable for Buchanan & Co., Glasgow ...	...	7	39	9	0	
To Silk and Stuff: 50 yds. Silk, at 7s. 6d. per; 100 yds. Stuff, at 10½d. per; 100 yds. Merino, at 1s. 9d. per ...	...	7	31	17	6	
To Hides and Leather: 2000 lbs. Hides, at 6½d. per. ...	...	8	34	3	4	
To Hemp and Rope: 1120 lbs. Hemp, at 1s. 2d. per; 5 cwt. Rope, at £7 2s. 8d. per; 1200 lbs. Hemp, at 10d. per ...	...	8	151	0	0	
To Tea: 68 lbs. Gunpowder, at 3s. 3d. per ...	...	9	11	1	0	
To Flax and Linen Yarn: 960 lbs. Yarn, at 1s. 1d. per; 120 cwt. Flax, at 50s. 6d. per cwt. ...	...	9	355	0	0	
To Thomas Sharpe, Burnley, due at 2 months ...	...	9	172	10	0	
To Butter: 1630 lbs. at 1s. 1½d. per ...	...	10	92	10	0	
To Tobacco & Snuff: 720 lbs. Tobacco, at 3s. 10d. per; 80 lbs. Snuff, at 4s. 5d. per; 200 lbs. Leaf, at 2s. 1s. per ...	...	10	176	10	0	
To Stationery: 50 rs. Paper, at 16s. 10d. per; 30 Ledgers, at 7s. 6d. per; 20 Burns' Poems, at 6s. 6d. per; 10 rs. L. Paper, at 10s. 6d. per; 2200 Int. Cal. at £100 per; 1800 T. Bk. at £25 ...	...	11	330	1	8	
			3943	10	5	

DOUBLE ENTRY.

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Manchester, 1857.

(11)

		BALANCE.	Cr.			
	P. ind.		F.	£	s.	d.
May						
16	3	By J. Robinson Kay, due him at 2 months ...	5	195	10	10
17	3	By Kendal, Milne, and Faulkner, due them at 2 } months ...	5	42	16	8
23	5	By J. P. and D. Westhead, due them at 2 months...	5	417	15	0
June						
26	10	By John Heney, Belfast, due him at 2 months ...	5	91	0	0
8	6	By Henderson and Jackson, due them at 2 months.	6	71	0	0
6	7	By Bills payable to Tasker & Co., Gloucester, at 2 } months ...	7	58	2	0
7	7	By Bills payable to Henry Quinn & Co., London, } at 2 months ...	7	590	0	0
12	8	By Bills payable to Hurst and Bromley, Leeds, at } 1 month ...	7	148	0	0
16	9	By Bills payable to Baggs & Co., Bristol, at 1 } month ...	7	132	0	8½
19	10	By Bills payable to Duffy, North Shields, at 1 } month ...	7	122	5	0
10		By Peek Brothers, London, at 1 month ...		69	5	0
11	9	By Haggie Brothers, Newcastle, due them at 3 } months ...	8	101	0	0
17	10	By Wren & Son, Stockton, due them at 2 months ...	8	293	17	6
27	12	By Brocklebank & Co., due them at 2 months ...	10	176	10	0
		By Stock for Neat Capital ...		1434	7	8½
				3943	10	5

OBSERVATIONS & DIRECTIONS FOR OPENING OUR NEW SET OF BOOKS.

THE set just closed shows the mode of keeping books where a Waste-Book is considered necessary. In order not to embarrass the Student, we confined ourselves to two months only; and selected simple mercantile transactions, so that he might easily understand the nature of the accounts and the rules given for closing them.

We now proceed to more enlarged transactions, and extend them over six months, a period sufficiently long before a Balance is made;—thus recommending two Balances in the year,—one at the end of June, and the other at the end of December,—and we cannot too strongly urge a rigid adherence to this rule. For want of due regard to stated periodical Balances, we have known instances in which confusion arose, and where thousands of pounds could not be accounted for.

We dispense with the Waste-Book in our present set, and use the Journal only; for, as its name imports, it is a Day-Book, and contains a record of the transactions of a merchant set down in order as they daily occur. It is ruled with double columns as formerly, and requires no further description here.

Our present Cash-Book will differ from the former in this respect:—That it will be ruled with double money columns on both Dr. and Cr. sides for the bankers account—a new feature in our Cash-Book.

To open our new books we commence in the Journal with the Drs. of Balance from our last set, heading it with *Sundries, Dr. To Stock*, placing the word *To* before every Dr. transcribed from our Balance Sheet. We next transcribe the Crs., heading their entries with the words *Stock Dr. To Sundries*, and thus our new Journal is opened.

At the same time we open our Ledger with *Stock* first, as in the former case. We next open Cash Account, and also an account for all the Drs., as they occur in the Journal, placing their folios in the Index. This done, we go to the debit side of Cash, and say, *To Stock* in hand for the amount, and then go to the debit side of each of the Drs., and say, *To Stock* for the quantities, price, and amount, when the Dr. is wares; and simply *To Stock* due me, when it is a personal account. Next go to the Cr. of Stock, and say, *By Sundries* for my *Gross Stock*. Open also an account for each of the Crs., giving each credit for its respective sum. Then, on the debit side of Stock, say, *To Sundries*—due several—placing the amount of the Crs. in the money columns, and thus our new set of Books is opened.

At the end of the Ledger we introduced a new form for bills and accounts, payable and receivable, which, from its great convenience, cannot fail to meet with general approval.

JOURNAL.

(1)

Manchester, 1857.				Dr.		Cr.		
July		£	s.	d.	F.	£	s.	d.
1	<i>Sundries, Dr.</i>							
	To Stock for Neat Capital as per Bal. Sheet, viz. }				1	3943	10	5
	To Cash in hand	1022	14	2	1			
	To Cotton on hand, 500 lbs., @ 7½ per	15	12	6	1			
	To Cotton Yarn unsold, 500 lbs., @ 1/6 per.... }	37	10	0	1			
	To Haberdashery: 200 yds. Prints, @ 8½ per; 80 yds. B. Muslin, @ 9½ per; 220 yds. Chintz, @ 7½ per; 20 doz. Silk Kerchiefs, @ 36/ per; 1200 yds. Gingham, @ 1/1 per; 10 Silk Mantles, @ 9/6 each; 1 doz. Gloves, @ 30/ per	124	16	3	2			
	To Iron: 15 tons Gartsherrie, @ 80/ per; 5 do. Brands, @ 78/ per; 5 do. No. 2, @ 76/6 per; 5 do. Hoop, @ 190/ per; 7 do. Nail, @ 170/ per; 8 do. Crown, @ 170/ per	273	17	6	2			
	To Grain and Meal: 30 cwt. Bran, @ 8/9 per; 40 sks. Flour, @ 41/6 per; 4 qrs. Wheat, @ 45/9 per	105	5	6	3			
	Carried over	1579	15	11		3943	10	5

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JOURNAL.

Manchester, 1857.				Dr.		Cr.	
	£	s.	d.	F.	£	s.	d.
Brought forward	1579	15	11		3948	10	5
To W'n & Linen Cloths:							
50 yds. B'cloth, @ 4/6							
per; 100 yds. do., @							
15/9 per; 20 yds. do.,							
@ 9/6 per; 18 pieces							
Kerseys, @ 47/6 per;							
30 yds. Tweeds, @ 3/6	297	2	8	8			
per; 1220 yds. Linen,							
@ 2/1 per; 12 Blankets,							
@ 15/6 per; 20 yds.							
Beaver, @ 8/6 per; 20							
yds. Moleskin, @ 1/3							
per							
To Wine and Spirits: 84							
gals. Rum, @ 13/10 per;							
10 gals. do., @ 12/9							
per; 10 gals. Brandy,							
@ 25/6 per; 5 doz. P.							
Wine, @ 30/ per; 10							
doz. S. Wine, @ 28/	207	15	4	4			
per; 5 doz. Champaigne,							
@ 60/0 per; 30 gals.							
Whiskey, @ 10/6 per;							
120 gals. do., @ 11/10							
per; 10 gals. do., @							
13/6 per							
To India Rubber: 10 yds.							
Printing, @ 6/3 per . . .	3	2	6	4			
To Thos. Denman, due							
at 2 months	149	3	4	5			
To Wool: 700 lbs., @							
1/7 per; 600 lbs., @ 2/7	132	18	4	6			
To Tallow: 2½ cwt., @							
57/3 per	7	3	1½	6			
To Sugar: Raw, 7 cwt.,							
1 qr., @ 56/ per; 42 cwt.							
2 qrs. @ 45/9 per; 10½	152	6	8½	6			
cwt. Refined, @ 56/ per;							
200 lbs. Lump, @ /6½							
Carried over	2529	7	11		3948	10	5

Manchester, 1857.				Dr.	Cr.			
	£	s.	d.	F.	£	s.	d.	
Brought forward	2529	7	11		3943	10	5	
To Bills receivable, for Buchanan & Co., Glasgow, due Aug. 10th ..	39	9	0	7				
To Silk & Stuff: 50 yds. Silk, @ 7/6 per; 100 yds. Stuff, @ 10½ per; 100 yds. Merino, @ 1/9 per	31	17	6	7				
To Hides and Leather: 2000 lbs., at 6½ per ..	54	3	4	8				
To Hemp & Rope: 1120 lbs., @ 1/2 per; 5 cwt. Rope, @ £7 2s. 8d. per; 1200 lbs., @ 1/10 per ..	151	0	0	8				
To Tea: 68 lbs. Gunpowder, @ 3/8 per....	11	1	0	9				
To Flax & Linen Yarn: 960 lbs. Yarn, @ 1/1 per; 120 cwt. Flax, @ 50/6 per.....	355	0	0	9				
To T. Sharpe, Burnley, due Aug. 21st.	172	10	0	9				
To Butter: 1680 lbs., @ 1/1 per.....	92	10	0	10				
To Tobacco and Snuff: 720 lbs. Tobacco, @ 3/10 per; 80 lbs. Snuff, @ 4/5 per; 200 lbs. @ 2/1 per.	176	10	0	10				
To Stationery: 50 rms. Paper, @ 16/10 per; 30 Ledgers, @ 7/6 per; 20 copies Burns' Poems, @ 6/6 each; 10 rms. L. Paper, @ 10/6 per; 2200 Int. Calculations, @ £100 per; 1800 P. of W's. Table Books, @ £25 per 1000	330	1	8	10				
	3943	10	5		3943	10	5	

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JOURNAL.

Manchester, 1857.				Dr.				Cr.			
July	In. No.	Stock,	Dr.	£	s.	d.	£	s.	d.		
1		To Sundries, viz. —		2509	2	8½	1				
		By Robinson Kay, due } July 16th					5	195	10 10		
		By Kendal, Milne & Co., } due July 17th					5	42	16 8		
		By J. P. & D. Westhead, } due July 23rd					5	417	15 0		
		By J. Heney, Belfast, due } August 26th					5	91	0 0		
		By Henderson & Jackson, } due August 3rd					6	71	0 0		
		By Bills payable, Tasker } & Co., Gloucester, due } August 12th					7	58	2 0		
		By Bills payable, Henry } Quinn, London, due } August 10th					7	590	0 0		
		By Bills payable, Hurst } & Bromley, Leeds, due } July 15th					7	148	0 0		
		By Bills payable, Baggs } & Co., Bristol, due } July 19th					7	132	0 8½		
		By Bills payable, Peek } Brothers, London, due } July 21st					7	69	5 0		
		By Bills payable, P. Duffy, } North Shields, due } July 29th					7	122	5 0		
		By Haggie Bros., New- } castle, due Sept. 11th. }					8	101	0 0		
		By Wren & Sons, Stock- } ton, due August 17th. }					8	293	17 6		
		Brocklebank & Co., due } August 27th					10	176	10 0		
				2509	2	8½	2509	2	8½		

JOURNAL.

(5)

Manchester, 1857.				Dr.			Cr.			
	In. No.			£	s.	d.	F.	£	s.	d.
July		Cash,	Dr.	18	5	0	1			
2		To Cotton: 500 lbs., @ } /9 per..... }					1	18	5	0
2		Cash,	Dr.	136	5	9	1			
		To Haberdashery: 200 } yds. Prints, @ 0/9½ per yd.; 80 yds. Book Muslin, @ 10½ per yd.; 220 yds. Chintz, @ 0/8½ per yd; 20 doz. Silk Kerchiefs, @ 40/0 per doz.; 1200 yds. Gingham, @ 1/2 per yd.; 10 Silk Man- tles, @ 10/6 each; 1 doz. Gloves, @ 32/ per doz..... }					2	136	5	9
4		Cash,	Dr.	314	5	0	1			
		To Iron: 15 tons Gart- sherrie, @ 105/0 per ton; 10 tons Brands, @ 90/0 per; 5 tons Do. No. 2, @ 84/0 per; 5 tons Hoop, @ £12 per ton; 7 tons Nail Rod, @ £8 per ton; 8 tons Crown, @ £9 10s. per ton					2	314	5	0
				468	15	9		468	15	9

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JOURNAL.

Manchester, 1857.				Dr.			Cr.			
	In. No.			£	s.	d.	F.	£	s.	d.
July 5		<i>Bills receivable, Dr.</i>		115	15	0	7			
		To Grain and Meal a/c.: For the acceptance of W. Longmore, Sugar Lane, at 60 days. 30 cwt. Bran, @ 10/6 per; 40 scks. Flour, @ 45/ per; 4 qrs. Wheat, @ 50/ per. }					2	115	15	0
6		<i>Bills receivable, Dr.</i>		373	15	0	7			
		To W. & L. Cloths: For J. Bradshaw's accept- ance at 30 days. 50 yds. Cloth, @ 5/ per; 100 yds. do., @ 17/6 per; 20 yds. do., @ 10/6 per; 18 pieces Kerseys, @ 50/0 per; 30 yds. Tweeds, @ 4/6 per; 1220 yds. Linen, @ 2/6 per; 12 B'kets, @ 17/6 per; 40 yds. Beaver, @ 9/ per; 20 yds. Moleskin, @ 1/6 per. }					2	373	15	0
		<i>Cash, Dr.</i>		219	3	2	1			
		To Wine and Spirit a/c: Sold W. Cuffe, Deans- gate, 94 gals. Rum, @ 13/6 per; 10 do. B'dy, @ 25/ per; 5 doz. P. Wine, @ 32/6 per; 5 doz. Champaigne, @ 67/ per; 10 doz. S. Wine, @ 30/ per; 160 gals. Whiskey, @ 14/2. }					2	219	3	2
				708	13	2		708	13	2

DOUBLE ENTRY.

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Manchester, 1857.				Dr.				Cr.			
July	In. No.		£	s.	d.	F.	£	s.	d.		
8		Cash, Dr. 155	8	4	1						
		To Wool:									
		Sold G. Townend—									
		700 lbs., @ 2/1 per lb...					72	18	4		
		600 lbs., @ 2/9 per lb...				4	82	10	0		
"		Cash, Dr. 7	10	0	1						
		To Tallow: Sold John									
		Swinton, Cooper-st.—									
		2½ cwt., @ 60/ per				4	7	10	0		
9		Cash, Dr. 164	12	2	1						
		To Sugar, No. 1.									
		Sold Freeman and Co.,									
		Stretford New Road—									
		Raw, 7 cwt. 1 qr., @ 58/ }					21	0	6		
		per cwt.									
		" 42 cwt. 2 qrs., @ }					106	5	0		
		50/ per cwt.									
		Refined, 10½ cwt., @ 60/ }					31	10	0		
		per									
		Loaf, 200 lbs., @ /7 per..				4	5	16	8		
11		Cash, Dr. 36	9	2	1						
		To Silk and Stuff a/c.									
		Sold Thomas Worthing,									
		High-street—									
		50 yds. Silk, @ 8/6 per..					21	5	0		
		100 yds. Stuff, @ 1/0 per.					5	0	0		
		100 yds. Merino, @ 2/0½ }									
		per				4	10	4	2		
			363	19	8		363	19	8		

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JOURNAL.

Manchester, 1857.				Dr.				Cr.			
July	In. No.			£	s.	d.	F.	£	s.	d.	
12		<i>Cash,</i> <i>Dr.</i> To Hide and Leather a/c. Sold Charles Blakely of Shudehill— 2000 lbs., @ 0/8 per		66	13	4	1				
								5	66	13 4	
"		<i>Cash,</i> <i>Dr.</i> To Hemp and Rope a/c. Sold John Bragg, Cross Street— 1120 lbs. Hemp, @ 1/3 } per; 5 cwt. Rope, @ } £7 10s. per; 1200 lbs. } Hemp, @ 0/10 per.. }		157	10	0	1				
								6	157	10 0	
13		<i>Cash,</i> <i>Dr.</i> To Tea : Sold John Shearman, Pic- cadilly— 68 lbs. Gunpowder, @ } 4/4 per..... }		14	14	8	1				
								6	14	14 8	
14		<i>Cash,</i> <i>Dr.</i> To Flax and Linen Yarn : Sold J. Marsden, Oxford- street— 960 lbs. L. Yarn, @ 1/3 } per; 120 cwt. Flax, @ } 56/8 per }		400	0	0	1				
								6	400	0 0	
"		<i>Cash,</i> <i>Dr.</i> To Butter : Sold Wm. Butterworth, Shudehill— 30 Firkins, (neat 1680 } lbs.) @ 1/2 per }		98	0	0	1				
								6	98	0 0	
				736	18	0		736	18	0	

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Manchester, 1857.			Dr.				Cr.			
	In. No.		£	s.	d.	F.	£	s.	d.	
July		<i>Cash, Dr.</i>	190	16	8	1				
14		To Tobacco & Snuff a/c. Sold J. Goodman, Market- street— 720 lbs. Tobacco, @ 4/2 per; 80lbs. Snuff, @ 4/7 per; 200 lbs., Leaf, @ 2/3 per }				7	190	16	8	
15		<i>Bills payable, Dr.</i>	148	0	0	5				
		To Cash paid Hurst & Co. } Leeds, for Bill No. 3. }				1	148	0	0	
"		<i>Cash, Dr.</i>	54	0	0	1				
		To Stationery : Sold R. Roskill, Rochdale, 50 rms. R'd Paper, @ 17/6 per; 30 Ledgers, @ 9/0 per; 20 Burns' Poems, @ 8/0 per; 10 rms. L. Paper, @ 12/6 per				7	54	0	0	
"		<i>Simpkin & Marshall, Dr.</i>	320	0	0	8				
		To Stationery : Sold them on a/c.— 2200 Int. Cals., @ 2/6 per; 1800 P. of W.'s Table Book, @ 6d. per }				7	320	0	0	
16		<i>Robinson Kay, Dr.</i>	195	10	10	7				
		To Cash.....				1	195	10	10	
			908	7	6		908	7	6	

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JOURNAL.

Manchester, 1857.				Dr.				Cr.			
	In.	No.		£	s.	d.	F.	£	s.	d.	
July			<i>Kendal, Milne, & Co., Dr.</i>	42	16	8	7				
17			To Cash, Check No. 1....				1	42	16	8	
18			<i>J. Witter, New York, Dr.</i>	39	6	6	8				
			To Sundries :								
			To Cash for 2000 yds.								
			Cotton, @ 4½ per yd.,								
			bought of D. Morris,								
			per Check No. 2....				1	37	10	0	
			Carriage per Rail to L'pool.					0	7	6	
			Port Dues and Shipping..					0	10	6	
			Commission, @ 2½ per ct.				9	0	18	6	
19	1		<i>Sperm Oil, Dr.</i>	250	0	0	9				
			To Cash :								
			For 5 tons, @ £50 per								
			ton, per Check No. 3.}				1	250	0	0	
"			<i>Bills payable, Dr.</i>	132	0	8½	5				
			To Cash in discharge of								
			Bill No. 4, paid per								
			Check No. 4								
							1	132	0	8½	
21	2		<i>Sugar, No. 2, Dr.</i>	49	2	4½	9				
			To Cash :								
			Bought 5 hhds. Raw,								
			25 cwt. 1 qr., @ 45/6								
			per.—Paid per Check					48	6	10½	
			No. 5.								
			Carriage and Portorage ..				1	0	15	6	
				513	6	3		513	6	3	

JOURNAL.

(11)

Manchester, 1857.			Dr.			Cr.		
	£	s.	d.	£	s.	d.		
July 21	<i>Bills payable, Dr.</i>	69	5	0				
	To Cash, in discharge of Bill No. 5.—Paid per Check No. 6					1	69	5 0
23	<i>Molasses, Dr.</i>	150	0	0	9			
	To Cash for 20 hhds, St. Vincent's, neat 120 cwt. @ 25/0 per.—Paid per Check No. 7					1	150	0 0
"	<i>J. P. & D. Westhead, Dr.</i>	417	15	0	8			
	To Cash paid per Check No. 8					1	417	15 0
25	<i>Bills receivable, Dr.</i>	100	0	0	5			
	To J. Witter, New York, for his exchange on G. Peabody & Co., London, at 80 days					8	100	0 0
27	<i>Cash, Dr.</i>	149	3	4	1			
	To Thomas Denman					3	149	3 4
28	<i>Port Wine, Dr.</i>	299	5	0	9			
	To Cash for 5 Pipes, (630 gals.) @ 9/6 per.—Paid per Check No. 9					1	299	5 0
		1185	8	4			1185	8 4

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JOURNAL.

Manchester, 1857.			Dr.			Cr.		
	In No.		£	s.	d.	£	s.	d.
July		<i>Bills payable, Dr.</i>	122	5	0	5		
29		To Cash, in discharge of Bill No. 6.—Paid per Check No. 10				1	122	5 0
30		<i>Adventure to Melbourne, per ship Julia from L'pool, O'Hare, Master, Dr.</i>	677	10	0	10		
		For cost and charges of 1000 yds. W. of Eng- land Cloth, @ 13/6 per; bought from T. Salt, per Check No. 11....					675	0 0
		Charges, port dues, &c.....				1	2	10 0
"		<i>Cash, Dr.</i>	52	10	0	1		
		To Sugar, No. 2, for 4 hhds. sold J. M'Nally, Newry, neat wt. 20 cwt. @ 52/6 per				9	52	10 0
"		<i>Cash, Dr.</i>	91	10	0	1		
		To Molasses : For 10 hhds, wt. 60 cwt. @ 30/6 per				9	91	10 0
31	5	<i>Barley, Dr.</i>	75	0	0	10		
		To Cash : Bought 40 qrs., @ 37/6 per.—Paid per Check No. 12				1	75	0 0
		.	1018	15	0		1018	15 0

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Manchester, 1857.			Dr.			Cr.		
July	In. No.		£	s.	d.	£	s.	d.
31		<i>Cash, Dr.</i>	47	2	6	1		
		To Sundries :						
		To 500 lbs. Cotton Yarn, }				1	43	15
		@ 1/9 per }						0
		To 10 yds. India Rub- }				3	3	7
		ber, @ 6/9 per }						6
		<i>Charges on Trade, Dr.</i>	30	0	0	10		
		To Cash per Check No. 13.				1	30	0
		<i>Cash Dr. to Sundries.</i>	2373	19	1	1		
		Received this month per }				1	2373	19
		Cash Book }						1
		<i>Sundries Dr. to Cash.</i>	2696	18	7	1		
		Paid this month per Cash }				1	2696	18
		Book }						7
Aug.		<i>Hugh Daly & Co., New York, T/a. Flour, Dr.</i>	7	10	0	10		
2		To Cash paid for charges }				1	7	10
		on 1000 barrels con- }						0
		signed to me to sell }						
		for their account }						
3		<i>Henderson & Jackson, Dr.</i>	71	0	0	8		
		To Cash.....				1	71	0
			5226	10	2		5226	10
								2

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JOURNAL.

Manchester, 1857.				Dr.				Cr.			
Aug.	In. No.			£	s.	d.	F.	£	s.	d.	
4	6	Coffee, Dr.	142	11	6	10					
		To Cash per Check No. 14.									
		30 bags Ceylon, Native, } weight 1800 lbs., @ } 0/10½ per. } 20 barrels Ditto, ordi- } nary, weight 18½ ct., } @ 69/ per }						78	15	0	
							1	63	16	6	
6	7	Wheat, Dr.	157	10	0	11					
		To H. Liddel, N'castle-on-Tyne:—									
		For 60 qrs. @ 52/6 per..					13	157	10	0	
		To pay at two months..									
8	8	Wine, Dr.	312	0	0	11					
		To Cash;									
		500 gals. Madeira, @ } 12/6 per. }					1	312	0	0	
"		Cash, Dr.	373	15	0	1					
		To Bills receivable for J. } Bradshaw's }					5	373	15	0	
		Taken up this day									
"		Cash, Dr.	1000	0	0	1					
		To Stock received as a } Legacy }					1	1000	0	0	
			1985	16	6			1985	16	6	

JOURNAL.

(15)

Manchester, 1857.				Dr.				Cr.			
Aug.	In. No.		£	s.	d.	F.	£	s.	d.		
8	9	<i>Hops,</i> <i>Dr.</i> To Cash per Check No. 15. 15 packets Kent, wt. 2 cwt. 3 qrs. each, @ 96/ per; bought of J. Grant, Maidstone	198	0	0	11					
						1	198	0	0		
10		<i>Cash,</i> <i>Dr.</i> To Bills receivable for Bu- chanan & Co's., Glas- gow: Taken up this day.....	39	9	0	1					
						5	39	9	0		
"	12	<i>Bills Payable, No. 1, Dr.</i> To Cash paid Tasker & Co., Gloucester.....	58	2	0	5					
						1	58	2	0		
"	10	<i>Fruit,</i> <i>Dr.</i> To Cash per Check No. 16: 10 boxes S'ille Oranges, @ 31/6 per 24 boxes Lemons, Lis- bon, @ 35/9 per 2 cwt. Almonds, Valen- tia, @ £9 per cwt. ... Paid Carriage per rail from Liverpool	78	11	0	11					
							15	15	0		
							42	18	0		
							18	0	0		
						1	1	18	0		
			374	2	0		374	2	0		

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JOURNAL.

Manchester, 1857.			Dr.			Cr.		
Aug.	In. No.		£	s.	d.	£	s.	d.
13		<i>Bills Payable, No. 2, Dr.</i>	590	0	0	5		
		To Cash paid H. Quinn, } London, per Check 17. }				1	590	0
16		<i>Thomas Underwood, Pres- ton, Dr.</i>	100	0	0	12		
		To Cash, per Check No. 18. Payable on demand at 5 } per cent. per annum . . }				1	100	0
17		<i>Wren & Sons, Stock- ton, Dr.</i>	293	17	6	8		
		To Cash paid in full:— } per Check, No. 19. . . . }				1	293	17
19		<i>Cash, Dr.</i>	875	0	0	1		
		To Daly & Co., New York, their account for Flour sold:— 500 barrels, @ 35/0 per...				10	875	0
21		<i>Cash, Dr.</i>	172	10	0	1		
		To Thomas Sharpe:— Received in full.				6	172	10
			2031	7	6		2031	7
								6

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Manchester, 1857.				Dr.			Cr.		
Aug.	1st No.		£	s.	d.	F.	£	s.	d.
		<i>Stagg & Co., New York, Dr.</i>	130	13	6	12			
23		To Sundries, viz. :							
		To Chine & Sons, Ant-							
		trim, for 2000 yds. }				13	125	0	0
		Fine Muslin, @ 1/3 }							
		per yard							
		Shipped them per At-							
		lantic, to the account							
		and risk of said Stagg							
		& Co.—							
		To Cash paid charges }				1	2	10	0
		at shipping							
		To Commission, @ 2½ }				9	3	3	6
		per cent, ...							
25		<i>James Deakin, Brewer,</i>							
		<i>Rochdale Road, Dr.</i>	60	0	0	12			
		To Barley :							
		30 qrs. Barley, @ 40/0 }				10	60	0	0
		per qr.							
		Due at 1 month.							
26		<i>J. Heney, Belfast, Dr.</i>	91	0	0	8			
		To Cash paid him in full, }				1	91	0	0
		per Check No. 19.... }							
27		<i>Cash, Dr.</i>	100	0	0	1			
		To Bills receivable for G.							
		Peabody & Co.'s Draft }							
		on Heywood & Co., }							
		Bankers, at sight, in }				5	100	0	0
		discharge of his Bill }							
		due this day							
			381	13	6		381	13	6

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Manchester, 1857.				Dr.			Cr.		
Aug.	In. No.		£	s.	d.	F.	£	s.	d.
27		<i>Brocklebank & Co., Dr.</i>	176	10	0	8			
		To Cash.....				1	176	10	0
29	11	<i>Timber, Dr.</i>	237	10	0	12			
		To Sundries :							
		For 2000 ft. Pine, @ 1/6 } per; 1000 ft. Memel, @ } 1/9 per; bot. of Brown- } low & Pearson, Hull .. }							
		To Bills receivable for } W. Langmore's due } 7th, of September, dis- } counted at five per cent } per annum				5	115	12	2
		To Cash per Check No. 20.				1	121	17	10
31		<i>Charges, Dr.</i>	50	0	0	10			
		To Cash this month				1	50	0	0
		Received this month per } Cash-Book	2560	14	0	1	2560	14	0
		Paid this month per Cash- } Book	2293	9	10	1	2293	9	10
Sep.	1	<i>Cash, Dr.</i>	90	0	0	1			
		To Molasses sold Samuel } Boardman, Shudehill :— } 10 hhds., 6 cwt. each, @ } 30/0 per cwt..... }				9	90	0	0
			5408	3	10		5408	3	10

Manchester, 1857.		Dr.			Cr.		
Sep.	In. No.	£	s.	d.	£	s.	d.
4		<i>Cash,</i> <i>Dr.</i>	275	0	0	1	
		To Sperm Oil : Sold to Emery & Apple- ton, Greenwood-street, 5 tun, @ £55 per.... }				9	275 0 0
6		<i>Cash,</i> <i>Dr.</i>	130	13	6	1	
		To Stagg & Co., New York, for their Draft on Heywood & Co., at sight				12	130 13 6
10		<i>Daly & Co., New York, T/a.</i> <i>Proper. Dr.</i>	973	15	0	13	
		To Sundries : To Cash for 2000 yds. Broadcloth, @ 9/8 per yd., per Check No. 21 To Commission, @ 2½ per cent. }				1	950 0 0
						9	23 15 0
11		<i>Haggie Brothers,</i> <i>Dr.</i>	101	0	0	8	
		To Cash.....				1	101 0 0
12		<i>Cash,</i> <i>Dr.</i>	900	0	0	1	
		To Daly & Co., New York, their a/c. for Flour— Sold 500 barrels, @ 86/ per.				10	900 0 0
			2380	8	6		2380 8 6

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Manchester, 1857.		Dr.			Cr.		
Sep.	In. No.	£	s.	d.	£	s.	d.
25		<i>Cash,</i> <i>Dr.</i>	60	0	0		
		To James Deacon.....			12	60	0
27	12	<i>Bacon,</i> <i>Dr.</i>	90	0	0		
		To Coffee :					
		Rec'd in Barter, 32 cwt.					
		0 qrs. 16 lbs., @ 56/					
		per cwt., for 1800 lbs.					
		@ 1/0 per lb.			10	90	0
30		<i>Cash,*</i> <i>Dr.</i>	206	5	0		
		To Hops :					
		For 15 pockets, weight					
		41 cwt. 1 qr., @ £5					
		per cwt., sold to Jas.					
		Hadfield, Greek-st..			11	206	5
"		<i>Cash,</i> <i>Dr.</i>	1991	18	6		
		To Sundries :					
		Received this month per					
		Cash Book			1	1991	18
"		<i>Sundries.</i> <i>Dr.</i>	1063	5	0		
		To Cash :					
		Paid this month per					
		Cash Book			1	1063	5
Oct.							
1		<i>Company 1,</i> <i>Dr.</i>	200	0	0		
		To Cash					
		For 10 shares, @ £20					
		per share, in the Car-					
		rington Copper Mine,					
		Liskeard, per Check					
		No. 22.....			1	200	0
			3611	8	6	3611	8
							6

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Manchester, 1857.				Dr.				Cr.			
Oct.	In. No.			£	s.	d.	F.	£	s.	d.	
4		Cash, Dr.		66	12	0	1				
		To Coffee:									
		Sold J. Nash, Deans-									
		gate, 18½ cwt. @ 72/									
		per cwt. }					10	66	12	0	
7		Cash, Dr.		165	0	0	1				
		To Wheat:									
		For 60 qrs. @ 55/0 }									
		per qr. }					11	165	0	0	
9		Cash, Dr.		393	15	0	1				
		To Madeira Wine:									
		Sold J. Donald, Art									
		Treasures Exhibition, }									
		500 gals., @ 15/9 per }					11	393	15	0	
12		Smith & Co., Dublin, Dr.		16	0	0	14				
		To Sundries:									
		Cash paid charges on									
		shipment of 100 chests									
		of Tea. }					1	12	10	0	
		To Commission, @ 2½ }									
		per cent }					9	8	10	0	
15		Thos. M' Donnell, New-st.,		85	10	0	12				
		Dublin, Dr.									
		To Fruit:									
		10 bxs. Seville Oranges, }									
		@ 35/0 per }						17	10	0	
		24 do. Lemons, Lisbon, }									
		@ 40/0 per }						48	0	0	
		2 cwt. Almonds, @ }									
		£10 per cwt. }					11	20	0	0	
				726	17	0		726	17	0	

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Manchester, 1857.				Dr.			Cr.		
Oct.	In. No.		£	s.	d.	F.	£	s.	d.
18		<i>Cash, Dr.</i> 275	0	0	1				
		To Timber:							
		Sold Robert Goldsmith & Sons, Bond Street—							
		2000 feet Pine, @ 1/9 per.					175	0	0
		1000 do. Memel, @ 2/ do.				12	100	0	0
20		<i>Bills receivable, Dr.</i> 125	0	0	5				
		To Stag & Co., New York, for theirs on Brookes & Co., Bankers, @ 30 days.....				12	125	0	0
24		<i>Cash, Dr.</i> 280	0	0	1				
		To Mat. Glenny, Newry, h/a. Butter:							
		Sold William Scott, 100 Firkins, wt. 5600 lbs., @ 1/0 per lb.....				13	280	0	0
"		<i>Matthew Glenny, h/a. Butter, Dr.</i> 276	5	0	13				
		To Sundries:							
		To his account proper ..				14	269	5	0
		To Commission				9	7	0	0
26		<i>Edward Toy, London-derry, Dr.</i> 1500	0	0	15				
		To Peterauff & Co., Riga, t/a. Flaxseed:							
		For 200 hogsheads, @ £7 10s. per hhd				13	1500	0	0
			2456	5	0		2456	5	0

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Manchester, 1857.				Dr.				Cr.			
	In. No.			£	s.	d.	F.	£	s.	d.	
Oct.		<i>Cash,</i>	<i>Dr.</i>	96	8	6	1				
28		To Bacon sold to Henry O'Hare, Birmingham— 32 cwt. 0 qr. 16 lbs., @ } £3 per cwt. }					14	96	8	6	
30		<i>Charges,</i>	<i>Dr.</i>	80	0	0	10				
		To Cash					1	80	0	0	
"		<i>Cash,</i>	<i>Dr.</i>	1276	15	6	1				
		To Sundries received this } month per Cash-Book. }					1	1276	15	6	
"		<i>Sundries,</i>	<i>Dr.</i>	292	10	0	1				
		To Cash paid this month } as per Cash-Book }					1	292	10	0	
Nov.											
1		<i>Cash,</i>	<i>Dr.</i>	16	0	0	1				
		To Smith & Co., Dublin ..					14	16	0	0	
4		<i>Peterauff & Co., t/a Flaxseed,</i> <i>Riga,</i>	<i>Dr.</i>	1491	10	0	13				
		To Sundries:									
		To Cash for Heywood & Co.'s Letter of Credit on Riga Bank					1	1454	0	0	
		To Commission, @ 2½ per cent. }					9	37	10	0	
6		<i>Cash,</i>	<i>Dr.</i>	85	10	0	1				
		To Thomas Macdonnell, } Dublin					12	85	10	0	
		Received in full.									
				3338	14	0		3338	14	0	

Manchester, 1857.		Dr.			Cr.		
Nov.	In. No.	£	s.	d.	£	s.	d.
6		<i>H. Liddell, Newcastle-on-Tyne, Dr.</i>	157	10	0	13	
		To Cash			1	157	10 0
8		<i>Cash, Dr.</i>	1500	0	0	1	
		To Ed. Toy, Londonderry: Rec'd on a/c. of Peterauff & Co. t/a. Flaxseed.. }			15	1500	0 0
10		<i>Mathew Glenney, h/a. pro- per, Dr.</i>	269	5	0	14	
		To Cash : Remitted balance of h/a..			1	269	5 0
12		<i>Cash, Dr.</i>	150	0	0	1	
		To Company 1. Sold 5 Shares in Car- rington Copper Mines, @ £30 per Share.... }			14	150	0 0
16		<i>Chine & Son, Antrim, Dr.</i>	125	0	0	13	
		To Cash : Remitted amount due them			1	125	0 0
18		<i>Stagg & Co., New York, Dr.</i>	125	0	0	12	
		To Sundries :					
		To Cash			1	120	0 0
		To Commission			9	5	0 0
			2326	15	0	2326	15 0

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JOURNAL.

Manchester, 1857.			Dr.			Cr.		
Nov.	In. No.		£	s.	d.	£	s.	d.
19		Cash, Dr.	125	0	0	1		
		To Bills receivable for } Stagg & Co.'s Bill on } Brookes & Co. }				5	125	0 0
21		Cash, Dr.	13	15	7½	1		
		To Sugar, No. 2: 1 hhd., 5½ cwt., @ 52/6 } per }				9	13	15 7½
24		Cash, Dr.	320	0	0	1		
		To Simpkin & Marshall: Received amount of } their account, ... }				8	320	0 0
26		J. Witter, New York, Dr.	60	13	6	8		
		To Cash: Paid F. A. S. Witter, } Manchester, per his } order }				1	60	13 6
28		Profit and Loss, Dr.	677	10	0	15		
		To Adventure to Melbourne per ship Julia: Rec'd an account from } Loyd's of the loss of } said ship. My loss is }				10	677	10 0
		Charges on Trade, Dr.	40	0	0	10		
		To Cash.....				1	40	0 0
30		Cash, Dr.	2210	5	7½	1		
		To Sundries: Received this month } per Cash Book }				1	2210	5 7½
			3447	4	9		3447	4 9

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Manchester, 1857.				Dr.			Cr.		
	In. No.		£	s.	d.	F.	£	s.	d.
Nov. 30		<i>Sundries.</i> <i>Dr.</i> 2226	2226	8	6	1			
		To Cash:							
		Paid this month per } Cash-Book }				1	2226	8	6
Dec. 2		<i>Cash,</i> <i>Dr.</i> 175	175	0	0	1			
		To Company 1 :							
		Sold 5 Shares in Car-							
		ington Copper Mine, } @ 35/0 per share .. }				14	175	0	0
4	13	<i>Black Orleans,</i> <i>Dr.</i> 25	25	0	0	16			
		To Cash :							
		For 1000 yds., @ 0/6 } per yd..... }				1	25	0	0
6	14	<i>Cheese,</i> <i>Dr.</i> 37	37	10	0	16			
		To Cash :							
		Bought 12 cwt. 2 qrs. } @ £ per cwt. }				1	37	10	0
8	15	<i>Dimity,</i> <i>Dr.</i> 50	50	0	0	16			
		To Cash :							
		For 2000 yds., @ 0/6 } per yd..... }				1	50	0	0
10		<i>Cash,</i> <i>Dr.</i> 29	29	3	4	1			
		To Black Orleans :							
		For 1000 yds. @ 0/7 } per yd..... }				16	29	3	4
12		<i>Cash,</i> <i>Dr.</i> 43	43	15	0	1			
		To Cheese :							
		For 12 cwt. 2 qrs., @ } £3 10s. per cwt.... }				16	43	15	0
			2586	16	10		2586	16	10

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JOURNAL.

Manchester, 1857.			Dr.			Cr.		
Dec.	In. No.		£	s.	d.	£	s.	d.
15		<i>Cash, Dr.</i>	66	13	4	1		
		To Dimity :						
		For 2000 yds., @ 0/8 per				16	66	13 4
18	16	<i>Sheet Lead, Dr.</i>	250	0	0	16		
		To Cash :						
		For 10 ton, @ £25 per...				1	250	0 0
20	17	<i>Tabinet, Dr.</i>	30	0	0	16		
		To Cash :						
		For 200 yds., @ 3/0 per } yd., bot. of Richardson } & Co., Lisburn }				1	30	0 0
24		<i>Cash, Dr.</i>	300	0	0	1		
		To Sheet Lead :						
		Sold 10 ton, @ £30 per..				16	300	0 0
28		<i>Cash, Dr.</i>	35	0	0	1		
		To Tabinet :						
		For 200 yds., @ 3/6 per..				16	35	0 0
30		<i>Daly & Co., t/a. proper, Dr.</i>	749	11	8	12		
		To Cash :						
		Paid to their Credit in } Bank of England, this } day Balance due them }				1	749	11 3
			1431	4	7		1431	4 7

DOUBLE ENTRY.

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Manchester, 1857.			Dr.			Cr.		
Dec.	In No.		£	s.	d.	£	s.	d.
30		<i>Cash,</i> <i>Dr.</i>	101	17	3			
		To Thomas Underwood, } Preston }				11	101	17 3
"		<i>Charges,</i> <i>Dr.</i>	30	0	0			
		To Cash.....				1	30	0 0
"		<i>Cash,</i> <i>Dr.</i>	751	8	11			
		To Sundries : Received this month per } Cash-Book..... }				1	751	8 11
"		<i>Sundries,</i> <i>Dr.</i>	1172	1	3			
		To Cash : Paid this month per } Cash-Book..... }				1	1172	1 3
			2055	7	5	2055	7	5

CASH-BOOK.

Banker's a/c.

Manchester, 1857.				Dr.				Dr.			
July.	p. ind.	Cash.	Dr.	Do. No.	£	s.	d.	£	s.	d.	
2	5	To Cotton						1	18	5	0
"	"	To Haberdashery						2	136	5	9
4	"	To Iron						"	314	5	0
7	6	To Wine and Spirits						3	219	3	2
9	7	To Wool						4	155	8	4
"	"	To Tallow						"	7	10	0
9	"	To Sugar, No. 1						"	164	12	2
11	"	To Silk and Stuff						"	36	9	2
12	8	To Hides and Leather						5	66	13	4
"	"	To Hemp and Rope						6	157	10	0
13	"	To Tea						"	14	14	8
14	"	To Flax and Linen Yarn						"	400	0	0
"	"	To Butter						"	98	0	0
"	9	To Tobacco and Snuff						7	190	16	8
15	"	To Stationery						"	54	0	0
17	"	Lodged in Heywood's Bank.		1	2900	0	0				
27	11	To Thomas Denman						3	149	3	4
30	12	To Sugar, No. 2						9	52	10	0
"	"	To Molasses						"	91	10	0
31	13	To Cotton Yarn						1	43	15	0
"	"	To India Rubber						3	3	7	6
					2900	0	0	2373	19	1	
Aug.											
1		Lodged in Heywood & Co.'s } Bank		2	200	0	0				
8	14	To Bills receivable		3	373	15	0	5	373	15	0
"	"	To Stock received as a Legacy		4	1000	0	0	1	1000	0	0
10	15	To Bills receivable						5	39	9	0
19	16	To Daly & Co., their a/c. Flour		5	875	0	0	10	875	0	0
21	"	To Thomas Sharpe		6	172	10	0	6	172	10	0
27	17	To Bills receivable ..						5	100	0	0
					2621	5	0	2560	14	0	

CASH-BOOK.

Banker's a/c.

Manchester, 1857.					Cr.			Cr.			
July	P. ind.	Cash,	Cr.	Ch. No.	£	s.	d.	F.	£	s.	d.
15	9	By Bills payable						5	148	0	0
16	"	By Robinson Kay						7	195	10	10
17	10	By Kendal, Milne, & Co.		1	42	16	8	"	42	16	8
18	"	By J. Witter, New York. ..		2	37	10	0	8	38	8	0
19	"	By Spermin Oil		3	250	0	0	9	250	0	0
"	"	By Bills payable		4	132	0	8½	5	132	0	8½
21	"	By Sugar, No. 2		5	48	6	10½	9	49	2	4½
"	11	By Bills payable		6	69	5	0	5	69	5	0
23	"	By Molasses		7	150	0	0	9	150	0	0
"	"	By Westhead & Co.		8	417	15	0	8	417	15	0
28	"	By Port Wine		9	299	5	0	9	299	5	0
29	12	By Bills payable		10	122	5	0	5	122	5	0
30	"	By Adventure to Melbourne. ..		11	675	0	0	10	675	0	0
"	"	By ditto charges on do.						1	2	10	0
31	"	By Barley		12	75	0	0	10	75	0	0
"	9	By Charges on Trade		13	30	0	0	"	30	0	0
					1749	4	3		2696	18	7
Aug.											
2	13	By H. Daly & Co., New York. ..						10	7	10	0
3	"	By Henderson & Jackson ..		14	71	0	0	8	71	0	0
4	14	By Coffee		15	142	11	6	10	142	11	6
8	"	By Madeira Wine		16	312	0	0	11	312	0	0
"	15	By Hops		17	198	0	0	"	198	0	0
12	"	By Bills payable		18	58	0	0	5	58	2	0
"	"	By Fruit		19	78	11	0	11	78	11	0
13	16	By Bills payable		20	590	0	0	5	590	0	0
16	"	By Thomas Underwood		21	100	0	0	12	100	0	0
17	"	By Wren and Sons		22	293	17	6	8	293	17	6
23	17	By Stagg & Co., New York. ..						12	2	10	0
26	"	By J. Heney, Belfast		23	91	0	0	8	91	0	0
27	18	By Brocklebank & Co.		24	176	10	0	"	176	10	0
29	"	By Timber		25	121	17	10	12	121	17	10
31	"	By Charges						10	50	0	0
					2233	7	10		2293	9	10

CASH-BOOK.

Banker's a/c.

Manchester, 1857.				Dr.			Dr.				
	P.inl.	Cash,	Dr.	De.No.	£	s.	d.	F.	£	s.	d.
Sep.											
1	18	To Molasses		7	90	0	0	9	90	0	0
4	19	To Sperm Oil		8	275	0	0	"	275	0	0
6	"	To Stagg & Co., New York..		9	130	0	0	12	130	13	6
12	"	To Daly & Co.		10	900	0	0	"	900	0	0
15	20	To Port Wine		11	315	0	0	9	315	0	0
18	"	To Barley						10	15	0	0
25	21	To James Deakin.....						12	60	0	0
30	"	To Hops		12	206	0	0	11	206	5	0
					1916	0	0		1991	18	6
Oct.											
4	22	To Coffee		13	65	3	4	10	66	12	0
7	"	To Wheat		14	165	0	0	11	165	0	0
9	"	To Madeira Wine.....		15	393	0	0	"	393	15	0
18	23	To Timber		16	275	0	0	12	275	0	0
24	"	To Mathew Glenney		17	280	0	0	14	280	0	0
28	24	To Bacon		18	96	8	6	"	96	8	6
									1276	15	6
Nov.											
1	24	To Smith & Co., Dublin						14	16	0	0
6	"	To Thomas M'Donnell						12	85	10	0
8	25	To Edwd. Toy, Londonderry.						15	1500	0	0
12	"	To Company 1						14	150	0	0
19	26	To Bills receivable						5	125	0	0
21	"	To Sugar, No. 2						9	13	15	7½
24	"	To Simpkin & Marshall						8	320	0	0
									2210	5	7½
Dec.											
2	27	To Company 1						14	175	0	0
10	"	To Orleans						16	29	3	4
12	"	To Cheese.....						"	43	15	0
15	28	To Dimity						"	66	13	4
24	"	To Sheet Lead						"	300	0	0
28	"	To Tabinet						"	35	0	0
30	29	To Thomas Underwood						"	101	17	3
					1274	11	10		751	8	11

DOUBLE ENTRY.

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CASH-BOOK.

Banker's a/c.

Manchester, 1857.					Cr.			Cr.			
	Paid.	Cash,	Cr.	Ch. No.	£	s.	d.	F.	£	s.	d.
Sep.											
10	19	By Daly & Co., t/a. proper ..	26	950	0	0	13	950	0	0	
11	"	By Haggie Brothers.....	27	101	0	0	8	101	0	0	
20	20	By Mathew Glenney, Newry..					13	3	15	0	
24	"	By Peterauff & Co., Riga ..					13	8	10	0	
					1051	0	0		1063	5	0
Oct.											
1	21	By Company 1	28	200	0	0	14	200	0	0	
12	22	By Smith & Co., Dublin					14	12	10	0	
30	24	By Charges	29	80	0	0	10	80	0	0	
					280	0	0		292	10	0
Nov.											
4	24	By Peterauff & Co., Riga....	30	1454	0	0	13	1454	0	0	
6	25	By H. Liddell, Newcastle ..	31	157	10	0	13	157	10	0	
10	"	By Mathew Glenney, Newry..	32	269	5	0	14	269	5	0	
16	"	By Chine & Son, Antrim....	33	125	0	0	13	125	0	0	
18	"	By Stagg & Co., New York..	34	120	0	0	12	120	0	0	
26	26	By J. Witter, New York....	35	60	13	6	8	60	13	6	
30	"	By Charges on Trade	36	40	0	0	10	40	0	0	
					2226	8	6		2226	8	6
Dec.											
4	27	By Orleans	37	25	0	0	16	25	0	0	
6	"	By Cheese.....	38	37	10	0	"	37	10	0	
8	"	By Dimity	39	50	0	0	"	50	0	0	
18	28	By Sheet Lead	40	250	0	0	"	250	0	0	
20	"	By Tabinet	41	30	0	0	"	30	0	0	
30	29	By Charges	42	30	0	0	10	30	0	0	
"	"	By Daly & Co., t/a. proper ..	43	749	11	3	13	749	11	3	
					1172	1	3		1172	1	3

CASH-BOOK.

Manchester, 1857.		Dr.			Cr.		
		£	s	d	£	s	d
<i>Bank Account,</i>	<i>Dr.</i>						
To Deposit, July		2900	0	0			
“ August		2621	0	0			
“ September		1916	0	0			
“ October		1274	11	10			
		8711	11	10			
<i>Bank Account,</i>	<i>Cr.</i>						
By Checks, July					1749	4	3
“ August					2232	17	10
“ September					1051	0	0
“ October					280	0	0
“ November					2226	8	6
“ December					1172	1	3
					8711	11	10

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D Denman, Thomas ... Daly & Co. Deaken, James Daly t/a. proper..... Dimity 16	E	F Flax and Linen Yarn. 6 Fruit 11
G Grain and Meal Glenny, Mathew..... Glenny, M. h/a prop. 14	H Haberdaahery Hides & Leather ... Hemp and Rope Haney, John Henderson & Co. ... Haggie Brothers..... Hops 11	I Iron India Rubber 8
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(1)

LEDGER.

Manchester, 1857.

	Paid.		F.	£	s.	d.
	1	<i>Stock, Dr.</i>				
July 1		To Sundries due several		2509	2	8½
		To Charges	9	230	0	0
		To Cash		2443	2	7½
				5182	5	4
	1	<i>Cash, Dr.</i>				
July 1		To Stock in hand	1	1022	14	2
" 31 18		To Sundries per Cash-Book		2373	19	1
Aug. 31 18		To Sundries per Cash-Book ..		2560	14	0
Sep. 30 21		To Sundries per Cash-Book		1991	18	6
Oct. 30 24		To Sundries per Cash-Book		1276	15	6
Nov. 30 26		To Sundries per Cash-Book		2210	5	7½
Dec. 30 29		To Sundries per Cash-Book		751	8	11
				12187	15	9½
	1	<i>Cotton, Dr.</i>				
July 1		To Stock, @ 7½ per	500	15	12	6
		To Profit and Loss	15	2	12	6
			500	18	5	0
	1	<i>Cotton Yarn, Dr.</i>				
July 1		To Stock, @ 1/6 per	500	37	10	0
		To Profit and Loss	15	6	5	0
			500	43	15	0

LEDGER.

(1)

Manchester, 1857.

	P. ind.		F.	£	s.	d.
		<i>Stock</i> <i>Cr.</i>				
July 1		By Sundries for Gross Stock		3948	10	5
Aug. 8	14	By Cash received as a Legacy	1	1000	0	0
		By Profit and Loss	15	233	14	11
				5182	5	4
		<i>Cash,</i> <i>Cr.</i>				
July 31	13	By Sundries per Cash-Book		2696	18	7
Aug. 31	18	By Sundries per Cash-Book		2293	9	10
Sep. 30	21	By Sundries per Cash-Book		1063	5	0
Oct. 30	24	By Sundries per Cash-Book		292	10	0
Nov. 30	26	By Sundries per Cash-Book		2226	8	6
Dec. 30	29	By Sundries per Cash-Book		1172	1	3
		By Stock	1	2443	2	7½
				12187	15	9½
		<i>Cotton,</i> <i>Cr.</i>				
July 2	5	By Cash, @ 0/9 per lb.	1	18	5	0
				500	18	5
				500	18	5
		<i>Cotton Yarn,</i> <i>Cr.</i>				
July 31	13	By Cash, @ 1/9 per lb.	1	43	15	0
				500	43	15
				500	43	15

LEDGER.

(2)

Manchester, 1857.

	P. ind.		Prints.	B. Muslin.	Chintz.	S. Kerchiefs.	Ginghams.	S. Mantles.	Gloves.	F.	£	s.	d.
July 2	5	<i>Haberdashery, Cr.</i> By Cash : Prints, @ $9\frac{1}{2}$ per; B. Muslin, @ $10\frac{1}{2}$ per; Chintz, @ $8\frac{1}{2}$ per; S. Kerchiefs, @ 40/0 per doz.; Gingham, @ $1\frac{1}{2}$ pr yd; S. Mantles, @ 10/6 each; Gloves, @ 32/ per doz...	200	80	220	20	1200	10	1	1	136	5	9
											136	5	9
July 4	5	<i>Iron, Cr.</i> By Cash : Gartsherrie, @ 105/0 per ton; Brands, @ 90/ per; Ditto, No. 2, @ 84/ per; Hoop, @ £12 per; Nail-rod, @ £8 per; Crown, @ £9 10/ per	15	5	5	5	7	8	1		314	5	0
											314	5	0
July 5	6	<i>Grain & Meal, Cr.</i> By Bills receivable from William Langmore, at 60 days: For Bran, @ 10/6 per cwt.; Flour, @ 45/0 per sack; Wheat, @ 50/0 per quarter	30	40				4	5		115	15	0
											115	15	0

(3)

LEDGER.

Manchester, 1857.

	P. ind.		B. Cloth.	Kerseys.	Tweeds.	Linen.	Blankets.	Beaver.	Moleskin.	F.	£	s.	d.
		<i>W. & L. Cloths, Dr.</i>											
		To Stock :											
July 1		Broadcloth, @ 4/6 } per yd. ; Ditto, @ 15/9 per ; Ditto, @ 9/6 per ; Kerseys, @ 47/6 per peice ; Tweeds, @ 3/6 pr yd. ; Linen, @ 2/1 Blankets, @ 15/6 per ; Beaver, @ 8/6 per ; Moleskin, @ 1/3 per }	170	18	30	1220	1240	20		1	302	2	8
		To Profit & Loss.								15	71	12	4
											373	15	0
		<i>Wine & Spirits, Dr.</i>											
		To Stock :											
July 1		Rum, @ 13/10 per gal. ; Ditto, @ 12/9 per ; B'dy, @ 25/6 per ; P. Wine, @ 30/0 per doz. ; S. Wine, @ 28/0 per ; Champagne, @ 60/0 per ; Whiskey, @ 10/6 per ; Ditto, @ 11/10 per ; Do. @ 13/6 per gal. }	94	10		5	10	5	160	1	207	15	4
		To Profit & Loss ..								15	11	7	10
											219	3	2
		<i>India Rubber, Dr.</i>											
		To Stock :											
July 1		Printing, @ 6/3 per yard P'tg. To Profit and Loss 10								1	3	2	6
										15	0	5	0
											3	7	6
		<i>Thomas Denman, Dr.</i>											
July 1		To Stock due 27th July								1	149	3	4

Manchester, 1857.

Paid.	W. & L. Cloths, Cr.	B. Cloth.	Kerseys.	Tweeds.	Linen.	Blankets.	Beaver.	Moleskin.	F.	£	s.	d.	
July 6	6 By Bills receivable from J. Bradshaw, at 30 days : For Cloth, @ 5/ pr yd.; Ditto, @ 17/6 per; Ditto, @ 10/6 per; Kersey, @ 50/ a piece; Tweed, @ 4/6 per yd.; Linen, @ 2/6 per; B'kets, @ 17/6 per; Beaver, @ 9/0 per; M'skin, @ 1/6 per.	170	18	30	12	20	12	40	20	5	373	15	0
										373	15	0	
July 7	6 Wine & Spirits, Cr. By Cash : Rum, @ 12/6 per gal.; Brandy, @ 25/ per; Port Wine, @ 32/6 per doz.; Sherry Wine, @ 30/0 per; Champagne, @ 67/0 per; Whiskey, @ 14/2 per gal.	94	10	5	10	5	160		1	219	3	2	
										219	3	2	
July 31	13 India Rubber, Cr. By Cash, @ 6/9 per yard								1	3	7	6	
										3	7	6	
July 27	11 Thomas Denman, Cr. By Cash in full								1	149	3	4	

(4)

LEDGER.

Manchester, 1857.

	P. in J.			F.	£	s.	d.
	2	Wool,	Dr.				
July 1		To Stock, 700 lbs., @ $7\frac{1}{2}$ per lb.; }	lbs.	1	132	18	4
		Do., 600 lbs., @ $2\frac{2}{7}$ per..... }	1300	15	22	10	0
		To Profit and Loss	1300		155	8	4
	2	Tallow,	Dr.				
July 1		To Stock @ $57\frac{2}{3}$ per cwt	cwt. $2\frac{1}{2}$	1	7	3	$1\frac{1}{2}$
		To Profit and Loss	$2\frac{1}{2}$	15	0	6	$10\frac{1}{2}$
			$2\frac{1}{2}$		7	10	0
	2	Sugar, No. 1,	Dr.				
July 1		To Stock, @ $56\frac{1}{2}$ per cwt.	Raw. 7 1		20	6	0
		" @ $45\frac{1}{9}$ per cwt. ...	42 2		97	4	$4\frac{1}{2}$
		" @ $56\frac{1}{10}$ per cwt.	$10\frac{1}{2}$		29	8	0
		" @ $0\frac{1}{6}\frac{1}{2}$ per lb	200	1	5	8	4
		To Profit and Loss.....		15	12	5	$5\frac{1}{2}$
					164	12	2
	3	Silk and Stuff,	Dr.				
July 1		To Stock:	Silk. Stuff. Merino.				
		Silk, @ $7\frac{1}{6}$ per yard; Stuff, }	50 100 100	1	31	17	6
		@ $10\frac{1}{2}$ per; Merino, @ $1\frac{1}{9}$ }		15	4	11	8
		per			36	9	2
		To Profit & Loss....					

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(4)

Manchester, 1857.

	Paid.		F.	£	s.	d.
July 8	7	Wool,	Cr.			
		By Cash, @ 2/1 per lb.....	lbs. 700	72	18	4
		By Cash, @ 2/9 per lb.....	600	82	10	0
			1300	155	8	4
July 8	7	Tallow,	Cr.			
		By Cash @ 60/0 per	cwt. 2½	7	10	0
			2½	7	10	0
July 9	7	Sugar, No. 1,	Cr.			
		By Cash, @ 58/0 per cwt.....	Raw. 7 1	21	0	6
		" @ 50/0 per cwt....	42 2	106	5	0
		" @ 60/ per cwt....	10½	31	10	0
		" @ /7½ per lb.....	200	5	16	8
				164	12	2
July 11	11	Silk and Stuff,	Cr.			
		By Cash:	Silk.			
		Silk, @ 8/6 per yard; Stuff,	Staff.			
		@ 1/0 per do.; Merino, @	Merino.			
		2/0½ per	50 100 100	36	9	2
				36	9	2

(5)

LEDGER.

Manchester, 1857.

		<i>Bills payable,</i>	<i>Dr.</i>	<i>F.</i>	<i>£</i>	<i>s.</i>	<i>d.</i>
	<i>Paid.</i>		<i>No.</i>				
July 15	9	To Cash, paid Hirst & Bromley....	3	1	148	0	0
" 19	10	To Cash, in discharge of Check No. 4.	4	1	132	0	8½
" 21	11	To Cash, in discharge of Check No. 6	5	1	69	5	0
" 29	12	To Cash, in discharge of Check No. 10	6	1	122	5	0
Aug. 12	15	To Cash, in discharge of Tasker & Co.'s, Gloucester	1	1	58	2	0
" 13	16	To Cash, in discharge of Henry Quinn's, London	2	1	590	0	0
					1119	12	8½
	3	<i>Bills recievable,</i>	<i>Dr.</i>				
			<i>No.</i>				
July 1	1	To Stock, for Buchanan & Co., Glasgow, due Aug. 10	1	1	39	9	0
" 5	6	To Grain and Meal a/c., for Langmore's, payable at 60 days, due Sept. 7	2	2	115	15	0
" 6	6	To Woollen and Linen Cloths, for James Bradshaw, at 30 days, due Aug. 8	3	2	373	15	0
" 25	11	To J. Witter, New York, for Exchange on G. Peabody & Co., London, at 30 days, due Aug. 27	4	7	100	0	0
Oct. 20	23	To Stagg & Co., New York, for theirs on Brookes & Co., at 30 days	5	11	125	0	0
					753	19	0
	3	<i>Hides and Leather,</i>	<i>Dr.</i>				
			<i>lbs.</i>				
July 1		To Stock, @ /6½ per lb.....	2000	1	54	3	4
		To Profit and Loss.....		15	12	10	0
					66	13	4

Manchester, 1857.

		<i>Bills payable,</i>	<i>Cr.</i>	<i>F.</i>	<i>£</i>	<i>s.</i>	<i>d.</i>
	<i>P.ind.</i>		<i>No.</i>				
July 1	4	By Stock : To Tasker & Co., Gloucester, due Aug. 12	1	1	58	2	0
	4	By Stock : To Henry Quinn, London, due Aug. 13	2	1	590	0	0
	4	By Stock : To Hirst & Bromley, Leeds, due July 15	3	1	148	0	0
	4	By Stock : To Bagg & Co., Bristol, due July 19	4	1	132	0	8½
	4	By Stock : To Peek, Bros., London, due July 21	5	1	69	5	0
	4	By Stock : To P. Duffy, North Shields, due July 29	6	1	122	5	0
					1119	12	8½
		<i>Bills receivable,</i>	<i>Cr.</i>				
			<i>No.</i>				
Aug. 8	14	By Cash, in discharge of Bradshaw's	3	1	373	15	0
" 10	15	By Cash, in disch'ge of Buchanan's & Co., Glasgow	1	1	39	9	0
" 27	17	By Cash from G. Peabody	4	1	100	0	0
" 29	18	By Timber, for Wm. Langmore's, Discount at 5 per cent.	2	1	115	12	2
Nov. 19	26	By Cash for Staggs'	5	1	125	0	0
					753	19	0
		<i>Hides and Leather,</i>	<i>Cr.</i>				
July 12	8	By Cash, at /8 per lb.	1	1	66	13	4
					66	13	4

(6)

LEDGER.

Manchester, 1857.

	P. in J.		F.	£	s.	d.
July 1	3	<i>Hemp and Rope, Dr.</i>				
		To Stock: Hemp, @ 1/2 } lbs. cwt				
		per lb.; Rope, @ £7 2s. 8d. } 1120 5 1		151	0	0
		per cwt.; 1200 lbs., @ /10 } 1200				
		per lb.				
		To Profit and Loss.....	15	6	10	0
				157	10	0
July 1	3	<i>Tea, Dr.</i>				
		To Stock: Gunpowder, @ 3/3 per lb. } lbs.	1	11	1	0
		To Profit and Loss.....	15	3	13	8
				14	14	8
July 1	3	<i>Flax and Linen Yarn, Dr.</i>				
		To Stock: Yarn, @ 1/1 per } lbs. cwt.	1	355	0	0
		lb.; Flax, @ 50/6 per cwt. } 960 120				
		To Profit and Loss.....	15	45	0	0
				400	0	0
July 1	3	<i>Thomas Sharpe, Burnley, Dr.</i>				
		To Stock: due August 21	1	172	10	0
July 1	3	<i>Butter, Dr.</i>				
		To Stock, @ 1/1 per lb..... } lbs.	1	92	10	0
		To Profit and Loss.....	15	5	10	0
				98	0	0

LEDGER.

(6)

Manchester, 1857.

	Paid.				F.	£	s.	d.
		<i>Hemp and Rope,</i>		Cr.	6			
July 12	8	By Cash for Hemp, @ 1/3	lbs.	cwt	1	107	10	0
		per lb.; Rope, @ £7 10s.	1120	5	15	50	0	0
		per cwt.	1200					
		Hemp, @ /10 per.....				157	10	0
		<i>Tea,</i>		Cr.	6			
July 13	8	By Cash, for Gunpowder Tea, @	lbs.		1	14	14	8
		4/4 per lb.	68			14	14	8
		<i>Flax and Linen Yarn,</i>		Cr.	6			
July 14	8	By Cash, for Linen Yarn, @	lbs.	cwt	1	400	0	0
		1/3 per lb.; Flax, @ 56/8	960	120		400	0	0
		per cwt.						
		<i>Thomas Sharpe, Burnley,</i>		Cr.	6			
Aug. 21	16	By Cash in full			1	172	10	0
		<i>Butter,</i>		Cr.	6			
July 14	8	By Cash, @ 1/2 per lb.....	lbs.		1	98	0	0
			1680			98	0	0

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(7).

Manchester, 1857.

	Paid.		Cr.	Tobacco.	Snuff.	Leaf.	F.	£	s.	d.
July 14	9	Tobacco, @ 4/2 per lb.; Snuff, @ 4/7 per lb.; Leaf, @ 2/3 per lb.....		720	80	200	1	190	16	8
								190	16	8
July 15	9	Stationery, @ 17/6 per; Ledgers, @ 9/ per; B's. Poems, @ 8/0 per; L. Paper, @ 12/6 per	Cr.	R'd. Paper. Ledgers. B's. Poems. L. Paper. In. Cal. P. W. T. B.			7			
"	9	By Cash : By Simpkin & Mar- shall : In. Cal., @ 2/6 per; } P. of W's. Tb. Bk., } @ 0/6 per..... }					1	54	0	0
								374	0	0
July 1	4	Robinson Kay, By Stock due you, 16th July.....	Cr.				7	195	10	10
July 1	4	Kendal, Milne, & Faulkner, By Stock due you, 17th July.....	Cr.				7	42	16	8
								42	16	8

(8)

LEDGER.

Manchester, 1857.

	P.inJ.		P.	£	s.	d.
		<i>J. P. and D. Westhead, Dr.</i>	8			
July 23	11	To Cash in full	1	417	15	0
		<i>J. Heney, Belfast, Dr.</i>	8			
Aug. 26	17	To Cash in full	1	91	0	0
		<i>Henderson & Co., Edinburgh, Dr.</i>	8			
Aug. 3	13	To Cash in full	1	71	0	0
		<i>Haggie, Brothers, Newcastle, Dr.</i>	8			
Sep. 11	19	To Cash	1	101	0	0
		<i>Wren and Sons, Stockton, Dr.</i>	8			
Aug. 17	16	To Cash in full	1	293	17	6
		<i>Brocklebank & Co., Dr.</i>	8			
Aug. 27	18	To Cash in full	1	176	10	0
		<i>Simpkin & Marshall, Dr.</i>	8			
July 15	9	To Stationery due me	7	320	0	0
		<i>J. Witter, New York, Dr.</i>	8			
July 18	10	To Sundries :		39	6	6
Nov. 26	26	To Cash	1	60	18	6
				100	0	0

DOUBLE ENTRY.

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LEDGER.

(8)

Manchester, 1857.

	P.	inJ.		F.	£	s.	d.
			<i>J. P. and D. Westhead,</i> Cr.	8			
July 1	4		By Stock due you, 23rd of July	1	417	15	0
			<i>J. Heney, Belfast,</i> Cr.	8			
July 1	4		By Stock due you, 26th of August.	1	91	0	0
			<i>Henderson & Jackson,</i> Cr.	8			
July 1	4		By Stock due you, 3rd of August	1	71	0	0
			<i>Haggie Brothers, Newcastle,</i> Cr.	8			
July 1	4		By Stock due you, 11th of September....	1	101	0	0
			<i>Wren, and Sons, Stockton,</i> Cr.	8			
July 1	4		By Stock due you, 17th of August	1	293	17	6
			<i>Brocklebank & Co.,</i> Cr.	8			
July 1	4		By Stock due you, 27th of August	1	176	10	0
			<i>Simkin and Marshall,</i> Cr.	8			
Nov. 24	26		By Cash in full	1	320	0	0
			<i>Witter, New York,</i> Cr.	8			
July 25	11		By Bills receivable for yours, on George } Peabody & Co., @ 30 days	5	100	0	0
					100	0	0

(9)

LEDGER.

Manchester, 1857.

	P. ind.		Dr.	F.	£	s.	d.
		<i>Molasses,</i>		9			
July 23	11	To Cash, @ 25/ per cwt., } hhds 20 cwt. 120		1	150	0	0
		per Check No. 7					
		To Profit and Loss.....		15	31	10	0
					181	10	0
		<i>Commission,</i>	Dr.	9			
		To Profit and Loss.....		15	125	0	9
					125	0	9
		<i>Sperm Oil,</i>	Dr.	9			
July 19	10	To Cash, @ £50 per ton Ton. 5		1	250	0	0
		To Profit and Loss.....		15	25	0	0
					275	0	0
		<i>Sugar, No. 2,</i>	Dr.	9			
July 21	10	To Cash at 45/6 per ck. 5 hhds 5 cwt. qr. 25 1		1	49	2	4½
		To Profit and Loss.....		15	17	3	3
					66	5	7½
		<i>Port Wine,</i>	Dr.	9			
July 28	11	To Cash, @ 9/6 per, ck. 9.. Pps. 5 Gals 630		1	299	5	0
		To Profit and Loss.....		15	15	15	0
					315	0	0

DOUBLE ENTRY.

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LEDGER.

(9)

Manchester, 1857.

	P.inj.				F.	£	s.	d.
		<i>Molasses,</i>		Cr.	9			
July 30	12	By Cash, @ 30/6 per cwt...	hhds	cwts	1	91	10	0
Sep. 1	18	By Cash, @ 30/0 per cwt...	10	60	1	90	0	0
						181	10	0
		<i>Commission,</i>		Cr.	9			
July 18	10	By J. Witter, New York, @ 2½ per cent..			8	0	18	6
Aug. 23	17	By Stagg & Co., New York			12	3	3	6
Sep. 10	19	By Daly & Co., New York			10	23	15	0
Sep. 14	20	By Daly & Co., New York			13	44	3	9
Oct. 12	22	By Smith & Co., Dublin			14	3	10	0
Oct. 24	23	By Mathew Glenny his account, Butter...			13	7	0	0
Nov. 4	24	By Peterauff & Co., their account			13	37	10	0
Nov. 18	25	By Stagg & Co., New York			12	5	0	0
						125	0	9
		<i>Sperm Oil,</i>		Cr.	9			
Sep. 4	19	By Cash, @ 55/0 per ton ..	Ton.		1	275	0	0
			5			275	0	0
		<i>Sugar, No. 2,</i>		Dr.	9			
July 30	12	By Cash, @ 52/6 per....	hhds	cwt.	1	52	10	0
Nov. 21	26	By Cash, @ 52/6 per....	4	20		13	15	7½
			1	5½		66	5	7½
		<i>Port Wine,</i>		Cr.	9			
Sep. 15	20	By Cash, @ 10/0 per gal. ..	Pps.	Gals	1	315	0	0
			5	630		315	0	0

(10)

LEDGER.

Manchester, 1857.

	Paid.		F.	£	s.	d.
		<i>Adventure to Melbourne per ship Julia, Dr.</i>	10			
July 30	12	To Cash, for cost and charges of 1000 yds. West of England Cloth, @ 13/6 per, by Check No. 11.....	1	677	10	0
				677	10	0
		<i>Barley, Dr.</i>	10			
July 31	12	To Cash, @ 37/6, per Check No. 12 qrs. 40	1	75	0	0
				75	0	0
		<i>Charges on Trade, Dr.</i>	10			
July 31	13	To Cash, per Check No. 13	1	30	0	0
Aug. 31	18	To Cash	1	50	0	0
Oct. 30	24	To Cash	1	80	0	0
Nov. 30	26	To Cash	1	40	0	0
Dec. 30	29	To Cash	1	30	0	0
				230	0	0
		<i>Daly & Co., New York, t/a. Flour, Dr.</i>	10			
Aug. 2	13	To Cash paid charges on brls. 1000	1	7	10	0
Sep. 14	20	To Sundries		1767	10	0
				1775	0	0
		<i>Coffee, Dr.</i>	10			
Aug. 4	14	To Cash for Ceylon Native, } lbs. 1800 cwt	1	78	15	0
		@ /10½ per lb.				
		To Cash for Ordinary, @ } lbs. 18½ cwt	1	63	16	6
		69/ per cwt.				
		To Profit and Loss.....	15	14	0	6
				156	12	0

LEDGER.

(10)

Manchester, 1857.

	P. ind.		F.	£	s.	d.
Nov. 28	26	By Profit and Loss.	15	677	10	0
				677	10	0
		<i>Barley,</i> Cr. 10				
Aug 25	17	By J. Deakin, Rochdale Rd., @ 40/	30	60	0	0
Sep. 18	20	By Cash, @ 30/0 per.	10	15	0	0
				75	0	0
		<i>Charges on Trade,</i> Cr. 10				
		By Stock.	1	230	0	0
			1	230	0	0
		<i>Daly & Co., New York, t/a. Flour,</i> Cr. 10				
Aug. 19	16	By Cash, @ 35/0 per.	500	875	0	0
Sep. 12	19	By Cash, @ 36/0 per.	500	900	0	0
				1775	0	0
		<i>Coffee,</i> Cr. 10				
Sep. 27	21	By Bacon delivered in bar- } cwt lbs.	1800	90	0	0
Oct. 4	22	ter, @ 1/0 per lb. } 18½	1	66	12	0
		By Cash sold J. Nash, @ } 72/0 per. }		156	12	0

(11)

LEDGER.

Manchester, 1857.

	P. ind.			F.	£	s.	d.
		<i>Wheat,</i>	<i>Dr.</i>	11			
Aug. 6	14	To H. Liddell, Newcastle, @ 52/6 } per quarter.....	Qrs. 60	13	157	10	0
		To Profit and Loss.....		15	7	10	0
					165	0	0
		<i>Madeira Wine,</i>	<i>Dr.</i>	11			
Aug. 8	14	To Cash, @ 12/6 per gal.....	gals. 500	1	312	0	0
		To Profit and Loss.....		15	81	15	0
					393	0	0
		<i>Hops,</i>	<i>Dr.</i>	11			
Aug. 8	15	To Cash, @ 96/0 per cwt... Pks. 15 c. q. 41	1	1	198	0	0
		To Profit and Loss.....		15	8	5	0
					206	5	0
		<i>Fruit,</i>	<i>Dr.</i>	11			
Aug. 12	15	To Cash : Oranges, Seville, @ 31/6 } per box } Lemons, Lisbon, @ 35/9 } per box } Almonds, Valentia, @ } £9 per cwt. } Charges	Oranges. 10 Lemons. 24 Almonds. 2	1 1 1 1 15	15 42 18 1 6	15 18 0 18 19	0 0 0 0 0
		To Profit and Loss..			85	10	0

DOUBLE ENTRY.

195

LEDGER.

(11)

Manchester, 1857.

	P.inJ.			F.	£	s.	d.
		<i>Wheat,</i>	Cr.	11			
Oct. 7	22	By Cash, @ 55/0 per qr.	Qrs. 60	1	165	0	0
					165	0	0
		<i>Madeira Wine,</i>	Cr.	11			
Oct. 9	22	By Cash, @ 15/9 per gal.	gals. 500	1	393	15	0
					393	15	0
		<i>Hops,</i>	Cr.	11			
Sep. 30	21	By Cash, @ £5 per cwt. ..	Pks. 15 c. q. 41 1	1	206	5	0
					206	5	0
		<i>Fruit,</i>	Cr.	11			
Oct. 15	22	By Thomas M'Donnell, } Oranges, @ 35/ per box }	Oranges. 10	1	17	10	0
		By Ditto, Lemons, @ } 40/ per box }	Lemons. 24	1	48	0	0
		By Ditto, Almonds, @ } £10 per cwt. }	Almonds. 2	1	20	0	0
					85	10	0

197

(12)

P. ind.		F.	£	s.	d.
Dec. 30	129	By Cash	1	101	17 3
				101	17 3
Sep. 6	119	By Cash for their Bill on Heywood & Co., at sight	1	130	18 6
Oct. 20	23	By Bills receivable for yours on Brookes & Co., my favour	5	125	0 0
				225	18 6
Sep. 25	21	By Cash in full	1	60	0 0
Nov. 6	24	By Cash	1	85	10 0
Oct. 18	23	By Cash, @ 1/9 per foot ..	1	175	0 0
		By Cash, @ 2/ per foot ..	1	100	0 0
				275	0 0

(13)

LEDGER.

Manchester, 1857.

	P. ind.			F.	£	s.	d.
		<i>H. Liddell, Newcastle,</i>	<i>Dr.</i>	13			
Nov. 6	25	To Cash in full		1	157	10	0
		<i>Chine & Sons, Antrim,</i>	<i>Dr.</i>	13			
Nov. 16	25	To Cash in full		1	125	0	0
		<i>Daly & Co., New York, their Acct.</i>	<i>Dr.</i>	10			
		<i>Proper,</i>					
		To Sundries :					
Sep. 10	19	To Cash, for cost and charges of 2000		1	950	0	0
		yds. of Broadcloth.....		9	23	15	0
Dec. 30	28	To Commission		1	749	11	3
		To Cash lodged to their credit in Bank					
		of England			1723	6	3
		<i>Mathew Glenney, Newry, h/a. Butter,</i>	<i>Dr.</i>	13			
Sep. 20	20	To Cash paid charges on ..	Fks. lbs.	1	3	15	0
			100 5600	14	269	5	0
Oct. 24	23	To his a/c. proper		9	7	0	0
		To Commission					
					280	0	0
		<i>Peterauff & Co., Riga, their Acct.</i>	<i>Dr.</i>	13			
		<i>Flaxseed,</i>					
Sep. 24	20	To Cash paid charges on	hhds	1	8	10	0
			200	1	454	0	0
Nov. 4	24	" for Heywood's, on Riga Bk.		9	37	10	0
		To Commission, @ 2½ per cent. ..					
					1500	0	0

DOUBLE ENTRY.

199

LEDGER.

(18)

Manchester, 1857.

	Paid		F.	£	s.	d.
		<i>H. Liddell, Newcastle,</i> Cr.	13			
Aug. 6	14	By Wheat due you, @ three months	11	157	10	0
		<i>Chine, & Sons, Antrim,</i> Cr.	13			
Aug. 23	17	By Stagg & Co., New York	12	125	0	0
		<i>Daly & Co., New York, their Acct. Proper,</i> Cr.	10			
Sep. 14	20	By Sundries, for the closing of their a/c. } Flour		1723	6	3
				1723	6	3
		<i>M. Glenny, Newry, h/a., Butter,</i> Cr.	13			
Oct. 24	23	By Cash, @ 1/0 per lb. Fks. lbs.	1	280	0	0
				280	0	0
		<i>Peterauff & Co., Riga, their Acct. Flaxseed,</i> Cr.	13			
Sep. 15	23	By Edwd. Toy, Londonderry, @ } £7 10s.	15	1500	0	0
				1500	0	0

(14)

LEDGER.

Manchester, 1857.

	P. ind.		F.	£	s.	d.
		<i>Bacon,</i> <i>Dr.</i> 14				
Sep. 27	21	To Coffee received in Barter, } c. q. lb. 32·0·16	10	90	0	0
		@ £2 16s. per cwt.....				
		To Profit and Loss.....	15	6	8	6
				96	8	6
		<i>Company 1,</i> <i>Dr.</i> 14				
Oct. 1	21	To Cash for 10 Shares in Carrington } Copper Mine, @ £20 per share.....	1	200	0	0
		To Profit and Loss.....	15	125	0	0
				325	0	0
		<i>Smith & Co., Dublin,</i> <i>Dr.</i> 14				
Oct. 12	22	To Cash paid charges on shipment of Tea.	1	16	0	0
		<i>Mathew Glenny, h/a. Proper,</i> <i>Dr.</i> 18				
Nov. 10	25	To Cash in full	1	289	5	0
		<i>Edward Toy, Londonderry,</i> <i>Dr.</i> 15				
Oct. 26	23	To Peterauff & Co., t/a. Flaxseed, 200 } hhds., @ £7 10s. per.....	13	1500	0	0
				1500	0	0

Manchester, 1857.

	Paid		F.	£	s.	d.
		<i>Bacon,</i> <i>Cr.</i>				
Oct. 28	24	By Cash, @ £3 per cwt. c. q. lb. 32·0·16	1	96	8	6
				96	8	6
		<i>Company 1,</i> <i>Cr.</i>				
Nov. 12	25	By Cash : sold 5 shares, @ £30 per share.	1	150	0	0
Dec. 2	27	By Cash for sale of 5 shares, ...	1	175	0	0
				325	0	0
		<i>Smith & Co., Dublin,</i> <i>Cr.</i>				
Nov. 1	24	By Cash	1	16	0	0
		<i>Mathew Glenny, h/a. Proper,</i> <i>Cr.</i>				
Oct. 24	24	By your account Butter due you	13	269	5	0
		<i>Edward Toy, Londonderry,</i> <i>Cr.</i>				
Nov. 8	25	By Cash	1	1500	0	0
				1500	0	0

LEDGER.

(15)

Manchester, 1857.

	Paid.		F.	£	s.	d.
		<i>Profit and Loss,</i>				
		<i>Cr.</i>				
Dec. 31	29	By Cotton.....	1	2	12	6
		“ Cotton Yarn	1	6	5	0
		“ Haberdashery.....	2	11	9	6
		“ Iron.....	2	40	7	6
		“ Grain and Meal Account	2	10	9	6
		“ Woollen and Linen Cloths	3	71	12	4
		“ Wine and Spirits	3	11	7	10
		“ India Rubber.....	3	0	5	0
		“ Wool	4	22	10	0
		“ Tallow	4	0	6	10½
		“ Sugar, No. 1	4	12	5	5½
		“ Silk and Stuff.....	4	4	11	8
		“ Hides and Leather.....	5	12	10	0
		“ Hemp and Rope	6	6	10	0
		“ Tea	6	3	13	8
		“ Flax and Linen Yarn	6	45	0	0
		“ Butter	6	5	10	0
		“ Tobacco	7	14	6	8
		“ Stationery	7	43	18	4
		“ Commission	9	125	0	9
		“ Sperm Oil	9	25	0	0
		“ Sugar, No. 2	9	17	3	3
		“ Port Wine	9	15	15	0
		“ Molasses	10	31	10	0
		“ Coffee	11	14	0	6
		“ Wheat.....	11	7	10	0
		“ Madeira Wine	11	81	15	0
		“ Hops	11	8	5	0
		“ Fruit	12	6	19	0
		“ Timber	12	37	10	0
		“ Thomas Underwood, for Interest....	12	1	17	3
		“ Bacon	14	6	8	6
		“ Company, 1	14	125	0	0
		“ Black Orleans	16	4	3	4
		“ Cheese	16	6	5	0
		“ Dimity	16	16	13	4
		“ Sheet Lead.....	16	50	0	0
		“ Tabinet	16	5	0	0
				911	7	9

(16)

LEDGER.

Manchester, 1857.

	Paid.		Dr.	F.	£	s.	d.
<i>Black Orleans,</i>							
			yds.				
Dec. 4	27	To Cash, @ 0/6 per yard	1000	1	25	0	0
		To Profit and Loss		15	4	3	4
					29	3	4
<i>Cheese,</i>							
			cwt. qrs.				
Dec. 6	27	To Cash, @ £3 per cwt.	12 2	1	37	10	0
		To Profit and Loss		15	6	5	0
					43	15	0
<i>Dimity,</i>							
			yds.				
Dec. 8	27	To Cash, @ 0/6 per yard	2000	1	50	0	0
		To Profit and Loss		15	18	13	4
					66	13	4
<i>Sheet Lead,</i>							
			ton.				
Dec. 18	28	To Cash, @ £25 per ton	10	1	250	0	0
		To Profit and Loss		15	50	0	0
					300	0	0
<i>Tabinet,</i>							
			yds.				
Dec. 20	28	To Cash, @ 3/0 per yard	200	1	30	0	0
		To Profit and Loss		15	5	0	0
					35	0	0

Manchester, 1857.

	P. ind.		F.	£	s.	d.
		<i>Black Orleans,</i> Cr.				
Dec. 10	27	By Cash, @ 0/7 per yard yds. 1000	1	29	3	4
				29	3	4
		<i>Cheese,</i> Cr.				
Dec. 12	27	By Cash, @ £3 10s. per cwt... cwt. qrs. 12 2	1	43	15	0
				43	15	0
		<i>Dimity,</i> Cr.				
Dec. 15	28	By Cash, @ 0/8 per yard yds. 2000	1	66	13	4
				66	13	4
		<i>Sheet Lead,</i> Cr.				
Dec. 24	28	By Cash, @ £30 per ton ton. 10	1	300	0	0
				300	0	0
		<i>Tabinet,</i> Cr.				
Dec. 28	28	By Cash, @ 3/6 per yard yds. 200	1	35	0	0
				35	0	0

LEDGER.

No. of Bills.		July.	August.	September.	October.	November.	December.	F.	£	s.	d.
	<i>Bills and Accounts,</i>										
	<i>Payable, Dr.</i>										
3	To Hirst & Co., Leeds, payable	15						5	148	0	0
	" R. Kay, Cannon-st. .. "	16						7	195	10	10
	" Kendal & Co., D'nsgate "	17						7	42	16	8
4	" Baggs & Co., Bristol .. "	19						5	132	0	8½
5	" Peek Bros., London .. "	21						5	69	5	0
	" J. P. & D. Westhead, } " Piccadilly	23						8	417	15	0
	" J. Heney, Belfast .. "	26						7	91	0	0
6	" P. Duffy, N. Shields .. "	29						5	122	5	0
	" Henderson & Co., } " Edinburgh..... }		3					7	71	0	0
1	" Tasker & Co., Glo'ster "	12						5	58	2	0
2	" H Quinn, London.... "	13						5	590	0	0
	" Wren & Sons, Stockton "	17						8	298	17	6
	" Brocklebank & Co., } " Kendal	27						8	176	10	0
	" Haggie Bros., N'castle "		11					8	101	0	0
	<i>Bills and Accounts,</i>										
	<i>Receivable, Cr.</i>										
3	By Bradshaw's due	8						5	373	15	0
1	" Buchanan's, Glasgow.. "	10						5	39	9	0
	" T. Sharpe, Burnley .. "	21						6	172	10	0
4	" Witter, New York, on } " Peabody, London .. }	27						5	100	0	0
2	" Langmore's "		7					5	115	15	0
5	" Stagg & Co., on } " Brookes & Co. }					19		5	125	0	0

A NEW SYSTEM OF COMPANY BOOKS.

J. PIGOTT, H. MARTIN, R. KERSHAW, and W. LANGTON have this day agreed, as per Deed of Partnership, to commence business as General Merchants, under the Title and Firm of "Pigot & Co.," with a Capital of £4000, share and share alike. Each has this day paid in his share, £1000.

JOURNAL IN COMPANY ACCOUNTS.

(1)

Manchester, January 1st, 1858.				Dr.			Cr.		
In. No.			£	s.	d.	F.	£	s.	d.
	Cash, Dr.		4000	0	0	1			
	To Sundries:								
	To J. Pigot, his account in Company					1	1000	0	0
	To H. Martin, his acct. in Company					1	1000	0	0
	To R. Kershaw, his account in Company ..					1	1000	0	0
	To W. Langton, his account in Company ..					1	1000	0	0
	2nd.								
1	Cotton, Dr.		388	0	0	2			
	To Cash:								
	Bought 30 bales, 5 cwt. each, @ 0/5½ per lb.						385	0	0
	Paid Carriage, &c.					1	3	0	0
	4th.								
2	Sugar, Dr.		264	0	0	2			
	To Cash:								
	Bought 20 hhds. Barbadoes, weight neat, 5½ cwt. per hhd., @ 47/6 per						261	5	0
	Paid Carriage, &c.					1	2	15	0
			4652	0	0		4652	0	0

(2)

JOURNAL IN COMPANY ACCOUNTS.

Manchester, January 6th, 1858.				Dr.			Cr.		
In. No.				£	s.	d.	£	s.	d.
	<i>Cash,</i>	<i>Dr.</i>		326	13	4	1		
	To Cotton :								
	Sold Jas. Pilling & Sons,								
	Rochdale, 20 bales,								
	wt. nt., 100 cwt., @								
	0/7 per lb.}						2	326	13 4
	8th.								
3	<i>Tea,</i>	<i>Dr.</i>		397	11	10	2		
	To Cash :								
	For 50 chests Congou,								
	weight 3400 lbs. @								
	2/4 per}						1	396	13 4
	Paid Charges							0	18 6
	10th.								
4	<i>Rice,</i>	<i>Dr.</i>		108	0	0	2		
	To Cash :								
	Bought 80 bags Bengal,								
	wt. 180 cwt., @ 11/6								
	per}						1	103	10 0
	Paid Carriage							4	10 0
	12th.								
	<i>Cash,</i>	<i>Dr.</i>		206	5	0	1		
	To Sugar :								
	Sold 15 hhds., wt. 82½								
	cwt., @ 50/0 per....}						2	206	5 0
	14th.								
5	<i>Rape Oil,</i>	<i>Dr.</i>		125	0	0	2		
	To Cash :								
	Bought 10 Pipes, wt.								
	50 cwt., @ 50/0 per.}						1	125	0 0
				1163	10	2		1163	10 2

JOURNAL IN COMPANY ACCOUNTS.

(3)

Manchester, January 16th, 1858.				Dr.			Cr.		
In. No.		£	s.	d.	F.	£	s.	d.	
	<i>Cash,</i> <i>Dr.</i>	374	0	0	1				
	To Tea :								
	Sold 40 chests, wt. 2720 } lbs., @ 2/9 per lb. . . }				2	374	0	0	
	18th. —————								
6	<i>Sperm Oil,</i> <i>Dr.</i>	452	10	0	3				
	To Cash :								
	Bought 5 tuns, @ £98 } per }				1	450	0	0	
	Paid Carriage				2	10	0	0	
	20th. —————								
7	<i>Russian Tallow,</i> <i>Dr.</i>	277	10	0	3				
	To Cash :								
	Bought 10 casks, weight } 100 cwt., @ 55/0 per }				3	275	0	0	
	Paid Carriage				1	2	10	0	
	22nd. —————								
	<i>Cash,</i> <i>Dr.</i>	201	5	0	1				
	To Rice :								
	Sold 60 bags, 2½ cwt. } each, 135 cwt., @ }				2	201	5	0	
	15/0 per								
	24th. —————								
	<i>Cash,</i> <i>Dr.</i>	475	0	0	1				
	To Sperm Oil :								
	Sold Cash & Holland, } Piccadilly, 5 tuns, @ }				3	475	0	0	
	£95 per								
	26th. —————								
	<i>Cash,</i> <i>Dr.</i>	240	0	0	1				
	To Russian Tallow :								
	Sold J. Holgate, & Co. } St. Ann's Square, 8 }								
	casks Russian, 80 cwt. }				3	240	0	0	
	@ £3 per								
		2020	5	0		2020	5	0	

(4)

JOURNAL IN COMPANY ACCOUNTS.

Manchester, January 27th, 1858.				Dr.			Cr.		
In. No.		£	s.	d.	F.	£	s.	d.	
8	<i>Malt,</i> <i>Dr.</i> 150 0 0 3 To Cash : Bought 50 qrs. Brown, } @ £3 per qr. }					1 150 0 0			
	———— 28th. ———								
	<i>Cash,</i> <i>Dr.</i> 120 0 0 1 To Rape Oil : Sold Sir Chas. Price & } Co., Bow-st., 8 Pipes, } weight 40 cwt. @ £3 } per cwt. }					2 120 0 0			
	———— 29th. ———								
9	<i>Indigo,</i> <i>Dr.</i> 672 0 0 3 To Cash : Bot. 2240 lbs. Bengal, } Fine Blue, @ 6/0 per }					1 672 0 0			
	———— 30th. ———								
	<i>Cash,</i> <i>Dr.</i> 140 0 0 3 To Malt : Sold S. Alsop & Sons, } 40 qrs. @ £3 10s. per }					1 140 0 0			
	———— 31st. ———								
	<i>Cash,</i> <i>Dr.</i> 532 0 0 1 To Indigo : Sold J. Andrew & Co., } Pall Mall, 1120 lbs., } @ 9/6 per lb. }					3 532 0 0			
		1614	0	0		1614	0	0	

NEW SYSTEM OF COMPANY BOOKS.

LEDGER.

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| B. Balance .. .. .        | 4 |
| C. Cash .. .. .           | 1 |
| I. Indigo .. .. .         | 3 |
| K. Kershaw .. .. .        | 1 |
| L. Langton .. .. .        | 1 |
| M. Martin .. .. .         | 1 |
| “ Malt .. .. .            | 3 |
| O. Oil, Rape .. .. .      | 2 |
| “ “ Sperm .. .. .         | 3 |
| P. Pigot .. .. .          | 1 |
| “ Profit and Loss .. .. . | 3 |
| R. Rice .. .. .           | 2 |
| S. Sugar .. .. .          | 2 |
| T. Tea .. .. .            | 2 |
| “ Tallow, Russian .. .. . | 3 |

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## LEDGER IN COMPANY ACCOUNTS.

Manchester, 1858.

|      | P. | Ind. |                                          | F. | £    | s. | d. |
|------|----|------|------------------------------------------|----|------|----|----|
|      |    |      | <i>Cash,</i>                             |    |      |    |    |
|      |    |      | <i>Dr.</i>                               |    |      |    |    |
| Jan. | 1  | 1    | To Sundries for Neat Capital .....       |    | 4000 | 0  | 0  |
| "    | 6  | 1    | To Cotton .....                          | 2  | 326  | 13 | 4  |
| "    | 12 | 2    | To Sugar .....                           | 2  | 206  | 5  | 0  |
| "    | 16 | 2    | To Tea .....                             | 2  | 374  | 0  | 0  |
| "    | 22 | 2    | To Rice .....                            | 2  | 101  | 5  | 0  |
| "    | 24 | 3    | To Sperm Oil .....                       | 3  | 475  | 0  | 0  |
| "    | 26 | 3    | To Tallow .....                          | 3  | 240  | 0  | 0  |
| "    | 28 | 3    | To Rape Oil .....                        | 3  | 120  | 0  | 0  |
| "    | 30 | 3    | To Malt .....                            | 3  | 140  | 0  | 0  |
| "    | 31 | 3    | To Indigo .....                          | 3  | 532  | 0  | 0  |
|      |    |      |                                          |    | 6515 | 3  | 4  |
|      |    |      |                                          |    |      |    |    |
|      |    |      | <i>J. Pigot, h/a. in Co.</i>             |    |      |    |    |
|      |    |      | <i>Dr.</i>                               |    |      |    |    |
|      |    |      | To Balance your One-fourth Neat Stock .. | 4  | 1106 | 7  | 1½ |
|      |    |      |                                          |    | 1106 | 7  | 1½ |
|      |    |      |                                          |    |      |    |    |
|      |    |      | <i>H. Martin, h/a. in Co.,</i>           |    |      |    |    |
|      |    |      | <i>Dr.</i>                               |    |      |    |    |
|      |    |      | To Balance .....                         | 4  | 1106 | 7  | 1½ |
|      |    |      |                                          |    | 1106 | 7  | 1½ |
|      |    |      |                                          |    |      |    |    |
|      |    |      | <i>R. Kershaw h/a. in Co.,</i>           |    |      |    |    |
|      |    |      | <i>Dr.</i>                               |    |      |    |    |
|      |    |      | To Balance .....                         | 4  | 1106 | 7  | 1½ |
|      |    |      |                                          |    | 1106 | 7  | 1½ |

## LEDGER IN COMPANY ACCOUNTS.

(1)

Manchester, 1858.

|        | P. ind. |                                       | F. | £    | s. | d. |
|--------|---------|---------------------------------------|----|------|----|----|
|        |         | <i>Cash,</i>                          |    |      |    |    |
|        |         | <i>Cr.</i>                            |    |      |    |    |
| Jan. 2 | 1       | By Cotton .....                       | 2  | 388  | 0  | 0  |
| " 4    | 1       | By Sugar .....                        | 2  | 264  | 0  | 0  |
| " 8    | 1       | By Tea .....                          | 2  | 397  | 11 | 10 |
| " 10   | 2       | By Rice .....                         | 2  | 108  | 0  | 0  |
| " 14   | 2       | By Rape Oil .....                     | 2  | 125  | 0  | 0  |
| " 18   | 2       | By Sperm Oil .....                    | 3  | 452  | 10 | 0  |
| " 20   | 2       | By Russian Tallow .....               | 3  | 277  | 10 | 0  |
| " 27   | 3       | By Malt .....                         | 3  | 150  | 0  | 0  |
| " 29   | 3       | By Indigo .....                       | 3  | 672  | 0  | 0  |
|        |         | By Balance in hand .....              |    | 3680 | 11 | 6  |
|        |         |                                       |    | 6515 | 3  | 4  |
| Jan. 1 | 1       | <i>J. Pigot, h/a. in Co.,</i>         |    |      |    |    |
|        |         | <i>Cr.</i>                            |    |      |    |    |
|        |         | By Cash for your One-fourth £4000.... | 1  | 1000 | 0  | 0  |
|        |         | By Profit & Loss " gain ....          | 3  | 106  | 7  | 1½ |
|        |         |                                       |    | 1106 | 7  | 1½ |
| Jan. 1 | 1       | <i>H. Martin, h/a in Co.,</i>         |    |      |    |    |
|        |         | <i>Cr.</i>                            |    |      |    |    |
|        |         | By Cash for your One-fourth £4000.... | 1  | 1000 | 0  | 0  |
|        |         | By Profit & Loss " gain ....          | 3  | 106  | 7  | 1½ |
|        |         |                                       |    | 1106 | 7  | 1½ |
| Jan. 1 | 1       | <i>R. Kershaw, h/a. in Co.,</i>       |    |      |    |    |
|        |         | <i>Cr.</i>                            |    |      |    |    |
|        |         | By Cash for your One-fourth £4000.... | 1  | 1000 | 0  | 0  |
|        |         | By Profit & Loss " gain ....          | 3  | 106  | 7  | 1½ |
|        |         |                                       |    | 1106 | 7  | 1½ |

(2)

## LEDGER IN COMPANY ACCOUNTS.

Manchester, 1858.

|        | P.inj. |                                                       |            | F. | £    | s. | d. |
|--------|--------|-------------------------------------------------------|------------|----|------|----|----|
|        | 1      | <i>W. Langton, h/a. in Co.,</i>                       | <i>Dr.</i> |    |      |    |    |
|        |        | To Balance .....                                      |            | 4  | 1106 | 7  | 1½ |
|        |        |                                                       |            |    | 1106 | 7  | 1½ |
|        | 1      | <i>Cotton,</i>                                        | <i>Dr.</i> |    |      |    |    |
| Jan. 2 |        | To Cash, @ 0/5½ per lb. ....                          | cwt. 150   | 1  | 385  | 0  | 0  |
|        |        | To Cash paid Carriage.....                            |            |    | 3    | 0  | 0  |
|        |        | To Profit & Loss gained hereby.                       |            | 3  | 67   | 0  | 0  |
|        |        |                                                       | 150        |    | 455  | 0  | 0  |
|        | 1      | <i>Sugar,</i>                                         | <i>Dr.</i> |    |      |    |    |
| Jan. 4 |        | To Cash, 20 hhds. @ 47/6 per cwt.                     | cwt. 110   | 1  | 261  | 5  | 0  |
|        |        | To Cash charges .....                                 |            |    | 2    | 15 | 0  |
|        |        | To Profit & Loss gained.....                          |            | 3  | 7    | 11 | 3  |
|        |        |                                                       | 110        |    | 271  | 11 | 3  |
|        | 1      | <i>Tea,</i>                                           | <i>Dr.</i> |    |      |    |    |
| Jan. 8 |        | To Cash for 50 chests Congou, }<br>@ 2/4 per lb. .... | lbs. 3400  | 1  | 396  | 13 | 4  |
|        |        | To Cash paid Charges .....                            |            |    | 0    | 18 | 6  |
|        |        | To Profit & Loss gained .....                         |            | 3  | 55   | 14 | 10 |
|        |        |                                                       | 3400       |    | 453  | 6  | 8  |

DOUBLE ENTRY.

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LEDGER IN COMPANY ACCOUNTS.

(2)

Manchester, 1858.

|         | Paid. |                                            | F. | £    | s.  | d.  |
|---------|-------|--------------------------------------------|----|------|-----|-----|
|         | 1     | <i>W. Langton, h/a. in Co.,</i> <i>Cr.</i> |    |      |     |     |
| Jan. 1  |       | By Cash for your One-fourth £4000....      | 1  | 1000 | 0   | 0   |
|         |       | By Profit & Loss " gain ....               | 3  | 106  | 7   | 1½  |
|         |       |                                            |    | 1106 | 7   | 1½  |
|         | 1     | <i>Cotton,</i> <i>Cr.</i>                  |    |      |     |     |
| Jan. 6  |       | By Cash, @ 0/7 per lb. .... cwt.           | 1  | 826  | 13  | 4   |
|         |       | By Bal. unsold, @ 0/5½ per lb. ..          | 4  | 128  | 6   | 8   |
|         |       |                                            |    | 150  | 0   | 0   |
|         | 2     | <i>Sugar,</i> <i>Cr.</i>                   |    |      |     |     |
| Jan. 12 |       | By Cash, 15 hhds. @ 50/0 per cwt. cwt.     | 1  | 206  | 5   | 0   |
|         |       | By Bal. unsold, @ 47/6 per cwt...          | 4  | 65   | 6   | 3   |
|         |       |                                            |    | 110  | 11  | 3   |
|         | 2     | <i>Tea,</i> <i>Cr.</i>                     |    |      |     |     |
| Jan. 16 |       | By Cash, 40 chests, @ 2/9 per lb. lbs.     | 1  | 374  | 0   | 0   |
|         |       | By Balance, @ 2/4 per ..... 680            | 4  | 79   | 6   | 8   |
|         |       |                                            |    | 3400 | 453 | 6 8 |

(8)

## LEDGER IN COMPANY ACCOUNTS.

Manchester, 1858.

|         | P. in J. |                                         | Dr.      | F. | £   | s. | d. |
|---------|----------|-----------------------------------------|----------|----|-----|----|----|
|         | 2        | <i>Rice,</i>                            |          |    |     |    |    |
| Jan. 10 |          | To Cash, 80 Bags, @ 11/6 per cwt.       | cwt. 180 | 1  | 103 | 10 | 0  |
|         |          | To Cash paid Carriage.....              |          |    | 4   | 10 | 0  |
|         |          | To Profit and Loss .....                |          | 3  | 19  | 2  | 6  |
|         |          |                                         | 180      |    | 127 | 2  | 6  |
|         | 2        | <i>Rape Oil,</i>                        | Dr.      |    |     |    |    |
| Jan. 14 |          | To Cash, 10 Pipes, @ 50/0 per cwt. .... | cwt. 50  | 1  | 125 | 0  | 0  |
|         |          | To Profit and Loss ....                 |          | 3  | 20  | 0  | 0  |
|         |          |                                         | 50       |    | 145 | 0  | 0  |
|         | 2        | <i>Sperm Oil,</i>                       | Dr.      |    |     |    |    |
| Jan. 18 |          | To Cash, @ £90 per tun .....            | tuns. 5  | 1  | 450 | 0  | 0  |
|         |          | To Cash charges .....                   |          |    | 2   | 10 | 0  |
|         |          | To Profit & Loss .....                  |          | 3  | 22  | 10 | 0  |
|         |          |                                         | 5        |    | 475 | 0  | 0  |
|         | 2        | <i>Russian Tallow,</i>                  | Dr.      |    |     |    |    |
| Jan. 20 |          | To Cash, 10 Casks, @ 55/0 per cwt.      | cwt. 100 | 1  | 275 | 0  | 0  |
|         |          | To Cash charges .....                   |          |    | 2   | 10 | 0  |
|         |          | To Profit & Loss .....                  |          | 3  | 17  | 10 | 0  |
|         |          |                                         | 100      |    | 295 | 0  | 0  |

## LEDGER IN COMPANY ACCOUNTS.

(2)

Manchester, 1858.

|         | P. ind. |                                   |            | F. | £   | s. | d. |
|---------|---------|-----------------------------------|------------|----|-----|----|----|
|         | 2       | <i>Rice,</i>                      | <i>Cr.</i> |    |     |    |    |
|         |         |                                   | cwt.       |    |     |    |    |
| Jan. 22 |         | By Cash, 60 Bags, @ 15/0 per cwt. | 135        | 1  | 101 | 5  | 0  |
|         |         | By Balance, @ 11/6 per cwt. ....  | 45         | 4  | 25  | 17 | 6  |
|         |         |                                   | 180        |    | 127 | 2  | 6  |
|         | 2       | <i>Rape Oil,</i>                  | <i>Cr.</i> |    |     |    |    |
|         |         |                                   | cwt.       |    |     |    |    |
| Jan. 28 |         | By Cash, 8 Pipes, @ £3 per cwt.   | 40         | 1  | 120 | 0  | 0  |
|         |         | By Balance, @ 50/0 per cwt. ....  | 10         | 4  | 25  | 0  | 0  |
|         |         |                                   | 50         |    | 145 | 0  | 0  |
|         | 2       | <i>Sperm Oil,</i>                 | <i>Cr.</i> |    |     |    |    |
|         |         |                                   | tuns.      |    |     |    |    |
| Jan. 24 |         | By Cash, @ £95 per tun.....       | 5          | 1  | 475 | 0  | 0  |
|         |         |                                   | 5          |    | 475 | 0  | 0  |
|         | 2       | <i>Russian Tallow,</i>            | <i>Cr.</i> |    |     |    |    |
|         |         |                                   | cwt.       |    |     |    |    |
| Jan. 26 |         | By Cash, 8 Casks, @ £3 per cwt.   | 80         | 1  | 240 | 0  | 0  |
|         |         | By Balance, @ 55/0 per cwt. ....  | 20         | 4  | 55  | 0  | 0  |
|         |         |                                   | 100        |    | 295 | 0  | 0  |

(3)

## LEDGER IN COMPANY ACCOUNTS.

Manchester, 1858.

|         | Paid. |                                       |             | F. | £   | s. | d.              |
|---------|-------|---------------------------------------|-------------|----|-----|----|-----------------|
|         | 3     | <i>Malt,</i>                          | <i>Dr.</i>  |    |     |    |                 |
|         |       |                                       | <i>Qrs.</i> |    |     |    |                 |
| Jan. 27 |       | To Cash, @ £3 per quarter.....        | 50          | 1  | 150 | 0  | 0               |
|         |       | To Profit & Loss .....                |             | 3  | 20  | 0  | 0               |
|         |       |                                       | 50          |    | 170 | 0  | 0               |
|         |       |                                       |             |    |     |    |                 |
|         | 3     | <i>Indigo,</i>                        | <i>Dr.</i>  |    |     |    |                 |
|         |       |                                       | <i>lbs.</i> |    |     |    |                 |
| Jan. 29 |       | To Cash, @ 6/0 per lb. ....           | 2240        | 1  | 672 | 0  | 0               |
|         |       | To Profit & Loss .....                |             | 3  | 196 | 0  | 0               |
|         |       |                                       | 2240        |    | 868 | 0  | 0               |
|         |       |                                       |             |    |     |    |                 |
|         |       | <i>Profit and Loss,</i>               | <i>Dr.</i>  |    |     |    |                 |
|         | 1     | To J. Pigot, h/a. in Company for his  |             | 1  | 106 | 7  | 1 $\frac{3}{4}$ |
|         |       | One-fourth gain .....                 |             |    |     |    |                 |
|         | 1     | To H. Martin, h/a. in Company for his |             | 1  | 106 | 7  | 1 $\frac{3}{4}$ |
|         |       | One-fourth gain .....                 |             |    |     |    |                 |
|         | 1     | To R. Kershaw, h/a. in Company for    |             | 1  | 106 | 7  | 1 $\frac{3}{4}$ |
|         |       | his One-fourth gain .....             |             |    |     |    |                 |
|         | 1     | To W. Langton, h/a. in Company for    |             | 1  | 106 | 7  | 1 $\frac{3}{4}$ |
|         |       | his One-fourth gain .....             |             |    |     |    |                 |
|         |       |                                       |             |    | 425 | 8  | 7               |

## LEDGER IN COMPANY ACCOUNTS.

(3)

Manchester, 1858.

|         | P. ind. |                                   | F.   | £  | s.  | d. |
|---------|---------|-----------------------------------|------|----|-----|----|
|         | 3       | <i>Malt,</i>                      |      |    |     |    |
|         |         | <i>Cr.</i>                        |      |    |     |    |
| Jan. 30 |         | By Cash, @ £3 10s. per quarter .. | 40   | 1  | 140 | 0  |
|         |         | By Balance, at £3 per .....       | 10   | 4  | 30  | 0  |
|         |         |                                   | 50   |    | 170 | 0  |
|         |         |                                   |      |    |     |    |
|         | 3       | <i>Indigo,</i>                    |      |    |     |    |
|         |         | <i>Cr.</i>                        |      |    |     |    |
| Jan. 31 |         | By Cash, @ 9/6 per lb.....        | 1120 | 1  | 532 | 0  |
|         |         | By Balance, @ 6/0 per lb. ....    | 1120 | 4  | 336 | 0  |
|         |         |                                   | 2240 |    | 868 | 0  |
|         |         |                                   |      |    |     |    |
|         |         | <i>Profit &amp; Loss,</i>         |      |    |     |    |
|         |         | <i>Cr.</i>                        |      |    |     |    |
|         |         | By Cotton, gained thereby .....   | 2    | 67 | 0   | 0  |
|         |         | By Sugar, " .....                 | 2    | 7  | 11  | 3  |
|         |         | By Tea, " .....                   | 2    | 55 | 14  | 10 |
|         |         | By Rice, " .....                  | 2    | 19 | 2   | 6  |
|         |         | By Rape Oil, " .....              | 2    | 20 | 0   | 0  |
|         |         | By Sperm Oil, " .....             | 3    | 22 | 10  | 0  |
|         |         | By Russian Tallow .....           | 3    | 17 | 10  | 0  |
|         |         | By Malt, " .....                  | 3    | 20 | 0   | 0  |
|         |         | By Profit & Loss .....            | 196  |    | 0   | 0  |
|         |         |                                   |      |    | 425 | 8  |
|         |         |                                   |      |    |     | 7  |





